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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11**  
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**AÉROPOSTALE, INC., et al.,** : **Case No. 16-\_\_\_\_\_ (\_\_\_\_)**  
:  
**Debtors.<sup>1</sup>** : **Joint Administration Requested**  
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**MOTION OF DEBTORS PURSUANT TO 11 U.S.C. §§ 105(a),  
363, 364, 503, AND 507 FOR INTERIM AND FINAL  
AUTHORITY TO (I) CONTINUE USING EXISTING CASH  
MANAGEMENT SYSTEM, BANK ACCOUNTS, AND BUSINESS FORMS,  
(II) IMPLEMENT CHANGES TO THE CASH MANAGEMENT SYSTEM IN  
THE ORDINARY COURSE OF BUSINESS, (III) CONTINUE INTERCOMPANY  
TRANSACTIONS, (IV) PROVIDE ADMINISTRATIVE EXPENSE PRIORITY FOR  
POSTPETITION INTERCOMPANY CLAIMS AND FOR RELATED RELIEF**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Aéropostale, Inc. and its subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), respectfully represent as follows:

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<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of each Debtor's federal tax identification number, as applicable, are as follows: Aéropostale, Inc. (3880); Aéropostale West, Inc. (7013); Jimmy'Z Surf Co., LLC (0461); Aero GC Management LLC (4257); Aeropostale Procurement Company, Inc. (8518); Aeropostale Licensing, Inc. (8124); P.S. from Aeropostale, Inc. (5900); GoJane LLC (4923); Aeropostale Canada Corp. (N/A); Aeropostale Holdings, Inc. (7729); and Aeropostale Puerto Rico, Inc. (6477). The Debtors' corporate headquarters is located at 112 West 34th Street, 22nd Floor, New York, NY 10120.

**Relief Requested**

1. Pursuant to sections 105(a), 363, 364, 503, and 507 of title 11 of the United States Code (the “*Bankruptcy Code*”), the Debtors request interim and final authority to (i) continue their existing cash management system, including, without limitation, the continued maintenance of their existing bank accounts and business forms, (ii) implement changes to their cash management system in the ordinary course of business, including, without limitation, opening new or closing existing bank accounts, (iii) continue to perform under and honor intercompany transactions in the ordinary course of business, in their business judgment and at their sole discretion, and (iv) provide administrative expense priority for postpetition intercompany claims, and related relief.

2. The Debtors further request that the Court authorize and direct the financial institutions at which the Debtors maintain various bank accounts to (i) continue to maintain, service, and administer the Debtors’ bank accounts, and (ii) debit the bank accounts in the ordinary course of business on account of (a) wire transfers or checks drawn on the bank accounts, provided that any payments drawn, issued, or made prior to the Commencement Date (as defined below) shall not be honored absent direction of the Debtors and a separate order of the Court authorizing such prepetition payment, or (b) undisputed service charges owed to the banks for maintenance of the Debtors’ cash management system, if any.

3. The Proposed Interim Order and the Proposed Final Order authorize and direct financial institutions to receive, process, honor, and pay all checks presented for payment and electronic payment requests relating to the foregoing to the extent the Debtors have sufficient funds standing to their credit with such bank, whether such checks were presented or electronic requests were submitted before or after the Commencement Date, and provide that all

such financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as appropriate pursuant to this Motion without any duty of further inquiry and without liability for following the Debtors' instructions.

4. A proposed form of order granting the relief requested herein on an interim basis is annexed hereto as **Exhibit A** (the "***Proposed Interim Order***") and, pending a final hearing on the relief requested herein, on a final basis is annexed hereto as **Exhibit B** (the "***Proposed Final Order***").

### **Jurisdiction**

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Background**

6. On the date hereof (the "***Commencement Date***"), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

7. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b).

8. Information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of David J. Dick Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the*

*Southern District of New York*, sworn to on the date hereof (the “***First Day Declaration***”), which has been filed with the Court contemporaneously herewith.<sup>2</sup>

**The Debtors’ Cash Management System, Bank Accounts, and Business Forms**

9. As described in the First Day Declaration, in the ordinary course of business, the Debtors utilize an integrated, centralized cash management system to collect, concentrate, and disburse funds generated by their operations (the “***Cash Management System***”). In broad terms, the Debtors’ Cash Management System is similar to the cash management systems used by other major corporate enterprises. The Cash Management System is tailored to meet the Debtors’ operating needs as an operator of hundreds of retail stores. The Cash Management System enables the Debtors to efficiently collect and disburse cash generated by their business, pay their financial obligations, centrally control and monitor corporate funds and available cash, comply with the requirements of their financing agreements, reduce administrative expenses, and efficiently obtain accurate account balances and other financial data. It is critical that the Cash Management System remain intact to ensure seamless continuation of operations and uninterrupted collection of revenues.

10. The Cash Management System is comprised of approximately 800 bank accounts at various financial institutions (the “***Banks***”)<sup>3</sup> to accommodate different business divisions and to collect, organize, and track various forms of customer receipts and cash disbursements (collectively, the “***Bank Accounts***”).<sup>4</sup> The majority of the Bank Accounts are in the name of Aéropostale, Inc. (“***Aéropostale***”). Bank Accounts are also held in the names of

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<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the First Day Declaration.

<sup>3</sup> The Debtors’ Banks include: Bank of America, N.A. (“***Bank of America***”), Wells Fargo Bank, N.A. (“***Wells Fargo***”), and Banco Popular.

<sup>4</sup> A list and description of each of the Debtors’ Bank Accounts is attached hereto as **Exhibit “C.”**

Aéropostale Procurement Company Inc., Aéropostale West, Inc., Aeropostale Puerto Rico, Inc., Aero GC Management LLC, and GoJane LLC.

11. The Cash Management System is overseen by the personnel in the Debtors' finance and treasury departments (the "***Finance Department***"). Although some of the Cash Management System is automated, Finance Department personnel monitor the Bank Accounts and manage the proper collection and disbursement of funds.

12. The Debtors maintain robust controls relating to the Cash Management System. Members of the Finance Department, including the Chief Financial Officer, receive a daily report on overall cash and loan balances. The Chief Executive Officer reviews this information on a monthly basis with a standard reporting package and receives daily flash reports on overall cash balance. Various levels of required authorizations are determined by the size and type of the disbursement, and the Debtors' accounting department prepares bank reconciliations that are reviewed internally. Several times a week, the Finance Department prepares and sends to Bank of America, the Debtors' primary Bank, a file listing all authorized check disbursements to be processed and honored. The Finance Department also sends wire and Automated Clearing House payment ("***ACH Payment***") notifications to Bank of America on a daily basis. These procedures ensure that Bank of America only processes and honors payments that the Debtors expressly have authorized. In the rare event the Debtors' reports and Bank Account records do not match, the Finance Department works with Bank of America to resolve such discrepancies quickly and efficiently.

13. Maintaining the Cash Management System in its current state is crucial to the Debtors' continued operations, given the significant volume of cash transactions processed through the Cash Management System each day. Any disruption to the Cash Management

System unnecessarily and significantly would hinder the Debtors' complex day-to-day operations and impede the successful administration of their chapter 11 estates.

14. In furtherance of the foregoing, the Debtors request that all of the Banks be authorized and directed to continue to administer the Bank Accounts as they were maintained and administered prepetition, without interruption and in the usual and ordinary course, and to honor all representations from the Debtors as to which checks should be honored or dishonored. The Banks also should be authorized and directed to pay all checks, drafts, wires, and ACH Payments drawn from the Bank Accounts for payment of any claims authorized by the Debtors arising on or after the Commencement Date so long as those accounts contain sufficient funds. To the extent that the Debtors have directed that any prepetition checks be dishonored, they reserve the right to issue replacement checks to pay the amounts related to any dishonored checks, consistent with orders of this Court.

15. Approximately 520 of the Debtors' Bank Accounts are located at Banks designated as authorized depositories by the Office of the United States Trustee for Region 2 (the "**U.S. Trustee**"), pursuant to the U.S. Trustee's Operating Guidelines and Reporting Requirements for Debtors in Possession and Trustees (the "**UST Guidelines**") with the remaining approximately 280 of the Debtors' Bank Accounts located at Banks that are not designated as authorized depositories by the U.S. Trustee. As is described in further detail below, the Debtors maintain a system of Store Accounts (as defined herein) at various banks across the country. These Store Accounts are typically maintained at banks in close proximity to the Debtors' retail locations, so that the store manager or an armored car service can deliver cash receipts on a regular basis, several times per week, if not daily. Each of the Store Accounts is maintained at FDIC-insured institutions and is swept via ACH on a lag of two to three days. An aggregate average of \$4.5 million passes through these Store Accounts on a daily basis, including credit

card receipts. The amount in any one account at any time is below the level guaranteed by the Federal Deposit Insurance Corporation. The Debtors also maintain Concentration Accounts (as defined herein) at Banks that are not designated as authorized depositories. Similar to the Store Accounts, these Concentration Accounts are maintained at FDIC-insured institutions, are swept regularly by ACH or other automated transfer and never have a balance above the level guaranteed by the Federal Deposit Insurance Corporation. The Debtors seek authority to maintain all of their Store Accounts and Concentration Accounts, including the Store Accounts and Concentration Accounts located outside of authorized depository banks. Requiring the Debtors to close all of the Store Accounts and Concentration Accounts and open new accounts would unduly disrupt the Debtors' operations at this critical juncture. Further, the Debtors plan to close a number of their stores as part of their efforts to reduce their overall footprint, which will decrease the number of Store Accounts and Concentration Accounts that are not included on the U.S. Trustee's approved list.

16. As explained in further detail below, as part of the Debtors' Cash Management System, cash and receipts from the Debtors' retail stores are deposited into various deposit accounts, which are designated by store. The cash is then concentrated from the various store accounts into concentration accounts, which are subsequently swept into depository accounts based on the geographic region in which the store is located. Funds from the depository accounts are swept into a main concentration account, and then into the Debtors' main disbursement account (the "**Main Disbursement Account**"). From the Main Disbursement Account, the Debtors send cash into five separate disbursement accounts which fund purchasing, payroll, and other obligations. For some disbursement accounts, funds are automatically drawn from the Master Disbursement Account when a draw is made. For others, the Debtors manually transfer money from the account before the authorized draw. An average of \$10 million to \$10.5

million flows through the Cash Management System per banking day in receipts and disbursements. A general overview of the flow of funds through the Debtors' Cash Management System is illustrated by a diagram attached hereto as **Exhibit "D"**.

#### A. Cash Collection

17. As set forth in the First Day Declaration, as part of their daily operations, the Debtors collect cash, checks, and credit card payments. Revenue generated at the Debtors' stores is deposited into one of the Debtors' deposit accounts designated by store (the "**Store Accounts**"). These Store Accounts are swept by ACH transfer.<sup>5</sup> Receipts from gift card sales by third party vendors are deposited into a separate account (the "**Gift Card Account**") maintained by Aero GC Management LLC. Receipts from GoJane website sales are deposited in a designated account (the "**GoJane Account**") maintained by GoJane LLC. Receipts from the Debtors' licensing operations are deposited in a licensing account (the "**Licensing Account**") maintained by Aeropostale Licensing, Inc. Receipts from the Debtors' retail stores in Puerto Rico are deposited in a separate account, which is a zero balance account ("**ZBA**"), maintained at Banco Popular (the "**Puerto Rico Store Accounts**").

18. The Debtors maintain a separate system of bank accounts for Aeropostale Canada Corp. ("**Aero Canada**"). The Canadian accounts, which are held in the name of Aero Canada, are maintained at the Royal Bank of Canada ("**RBC**"). The Debtors' main RBC account consolidates and disburses funds into the Canadian cash management system. The Debtors are limited by the terms of term loan agreement from transferring money directly to Aero Canada. Accordingly, Aero Canada funds payroll and certain accounts payable items from its bank

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<sup>5</sup> The Finance Department arranged for ACH Transfers to transfer funds from the Store Accounts to the Concentration Accounts on a daily basis. The ACH Transfers operate on a two-day lag and are prepared based upon store sales data and the estimated balances in the Store Accounts.

accounts at RBC. On the rare occasion of a surplus in the Debtors' accounts at RBC, cash is manually transferred to the Main Disbursement Account (as defined below).

## B. Cash Concentration

19. Each day, funds in certain of the Store Accounts are transferred—through wire payments, ACH Payments, or ZBAs—into concentration accounts (the “**Concentration Accounts**”) maintained at the same bank as the Store Accounts.<sup>6</sup> The funds are then transferred from the Concentration Accounts—through wire payments or ACH Payments—into depository accounts (the “**Depository Accounts**”), maintained at Bank of America. The Depository Accounts are divided geographically, with one Depository Account designated for Concentration Accounts and Store Accounts in the Eastern United States and one Depository Account designated for Concentration Accounts and Store Accounts in the Western United States.

20. Funds from the Puerto Rico Store Accounts are transferred into a separate concentration account (the “**Puerto Rico Concentration Account**”) also maintained at Banco Popular. A separate Concentration Account collects funds from the Gift Card Account, the GoJane Account, the Licensing Account, and the Puerto Rico Concentration Account (the “**Miscellaneous Concentration Account**”). The Miscellaneous Concentration Account is maintained at Wells Fargo.

21. At the end of each business day, the funds in the Miscellaneous Concentration Account and the Depository Accounts are automatically swept into a main concentration account (the “**Bank of America Concentration Account**”). The Bank of America Concentration Account is a ZBA, and funds are swept each evening from the Bank of America

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<sup>6</sup> The Concentration Accounts are located at Wells Fargo, Bank of America and other banks at which the Debtors maintain numerous Store Accounts. Store Accounts at Banks with only small number of Store Accounts are swept directly into the Bank of America Concentration Account.

Concentration Account to the ultimate collection point for all funds moving through the Cash Management System (the “**Main Operating Account**”), also maintained at Bank of America. The Debtors satisfy their daily financial obligations using the funds in the Main Operating Account. On average, approximately \$4.5 million in receipts are swept into the Main Operating Account each day.

22. Pursuant to the terms of that certain Secured Superpriority Debtor in Possession Loan, Security and Guaranty Agreement between Aéropostale, Inc., Crystal Financial LLC, as Agent, and the lenders referenced therein (the “**DIP Lenders**”) dated as of May 4, 2016 (the “**DIP Credit Agreement**”), amounts held in the Bank of America Concentration Account will be swept daily into a cash collateral account (the “**Cash Collateral Account**”) established by the DIP Lenders at Citibank, N.A. The Debtors are also required to transfer excess amounts in any of the Debtors’ Concentration Accounts via ACH or wire transfer to the Cash Collateral Account on a daily basis. Advances under the Debtor’s \$160,000,000 postpetition financing facility (the “**DIP Facility**”) or the Cash Collateral Account will be funded into the Main Operating Account. Amounts held in the Main Operating Account in excess of \$20 million for the first ten days of each month and in excess of \$7 million for the remainder of the month will also be swept into the Cash Collateral Account on a daily basis.

### **C. Cash Disbursements**

23. The Debtors use the funds in the Main Operating Account to fund their ongoing operations through five disbursement accounts (the “**Disbursement Accounts**”). Funds are automatically transferred from the Main Operating Account to fulfill draws made on the Disbursement Accounts. The Debtors maintain a Disbursement Account to fund the Debtors’

U.S. payroll obligations.<sup>7</sup> Payroll for the Debtors' Puerto Rican operations is funded from the Puerto Rican Concentration Account and payroll for the Debtors' Canadian operations is funded from the Debtors' RBC accounts. The Debtors also maintain a Disbursement Account for Aeropostale Procurement, Inc., which account is used to pay for all of the merchandise purchasing done by the Debtors for the U.S. and Puerto Rican stores. Finally, the Debtors maintain a Disbursement Account for Aéropostale, which funds all other disbursements and pays for merchandise purchasing for the Debtors' e-commerce website. The Debtors also maintain two additional Disbursement Accounts related to its Canadian stores. To the extent the Debtors make a draw on their revolving line of credit from Bank of America, those funds are transferred to the Main Operating Account. Funds from the Bank of America Concentration Account are used to make any repayments of the revolving credit facility.<sup>8</sup>

24. The Debtors also maintain an investment account at Bank of America (the "**Investment Account**"). The Investment Account is a money-market investment account, through which the Debtors make a small number of overnight investments. In 2016, the average amount in the Investment Account was \$26,000; this amount will not materially change given the restrictions on excess cash balances in the Debtors' loan documents. The Debtors will take steps to close this account prior to the hearing for the entry of the Proposed Final Order.

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<sup>7</sup> Certain of the States in which the Debtors operate require the Debtors to pay employees on a weekly basis. All other employees are paid on a bi-weekly basis. A more detailed description of the Debtors' payroll system is contained in the *Motion of Debtors Pursuant to 11 U.S.C. §§ 105(a), 363 and 507(a) for Interim and Final Authority to (i) Pay Certain Prepetition Wages and Reimbursable Employee Expenses, (ii) Pay and Honor Employee Medical and Other Benefits, and (iii) Continue Employee Benefits Programs, and for Related Relief*.

<sup>8</sup> The Debtors have two legacy accounts associated with the Term Loan Agreement. There are currently no funds in either of the accounts and the Debtors do not utilize the accounts. The Debtors are unable to close these accounts due to restrictions contained in the Term Loan Agreement.

#### D. Intercompany Transactions and Claims

25. In the ordinary course, the Debtors maintain business relationships among each other, which result in intercompany receivables and payables (the “**Intercompany Claims**”).<sup>9</sup> The Intercompany Claims by and large are driven by cash, given the centralized nature of the Debtors’ Cash Management System. The primary intercompany transactions (the “**Intercompany Transactions**”) giving rise to Intercompany Claims among the Debtors are:

- i) **Cash Receipts Activities**. The Main Operating Account is owned by Aéropostale. To the extent the revenue in the Main Operating Account is cash from another Debtor entity, an Intercompany Transaction is recorded by Aéropostale with the particular Debtor that transferred the funds to the Main Operating Account.
- ii) **Disbursement Activities**. Any disbursement made from the Main Operating Account on behalf of another Debtor gives rise to an intercompany receivable owed to Aéropostale by the other Debtor.
- iii) **Inventory**. Aeropostale Procurement, Inc. (“**Aero Procurement**”) acts as a centralized “inventory agent” to fulfill the majority of the Debtors’ inventory needs. Generally, Aero Procurement orders, purchases, and receives merchandise for the Debtors’ retail stores in the United States and Puerto Rico. The Debtors transfer funds from the Main Disbursement Account to Aero Procurement’s Disbursement Account to fund these purchases. Separately, inventory for the Debtors’ e-commerce operations is ordered and received by Aero Procurement, but is paid for by Aéropostale. Finally, Aeropostale Canada Corp. orders and receives merchandise for the Debtors’ Canadian retail stores, but Aéropostale pays for the inventory. These Intercompany Transactions are recorded as intercompany receivables due to Aero Procurement or Aéropostale as applicable, and as an intercompany payable due from the applicable Debtor affiliates.
- iv) **Expense Allocations**. In the ordinary course of business, the Debtors incur centrally-billed expenses, including insurance premiums, workers’

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<sup>9</sup> Because the Debtors engage in Intercompany Transactions on a regular basis and such transactions are common among enterprises similar to the Debtors, the Debtors believe the Intercompany Transactions are ordinary course transactions within the meaning of section 363(c)(1) of the Bankruptcy Code and, thus, do not require the Court’s approval. Nonetheless, out of an abundance of caution, the Debtors are seeking express authority to engage in such transactions on a postpetition basis. The continued performance of the ordinary course Intercompany Transactions is integral to ensuring the Debtors’ ability to operate their business as debtors in possession.

compensation obligations, payroll and benefit costs, general corporate services, and information technology costs. Aéropostale pays these expenses, thereby creating Intercompany Claims that are reflected on the relevant Debtors' balance sheets.

26. Intercompany Claims are not settled by actual transfers of cash among the Debtors. The Debtors track all Intercompany Transactions electronically in their accounting system, which concurrently are recorded on the applicable Debtor's balance sheets and regularly reconciled. The accounting system requires that all general-ledger entries be balanced at the legal-entity level, and, therefore, when the accounting system enters an intercompany receivable on one entity's balance sheet, it also automatically creates a corresponding intercompany payable on the applicable affiliate's balance sheet. For example, if Aéropostale, Inc. makes a disbursement to pay a vendor on behalf of Aero Procurement, the Debtors' accounting system automatically enters an intercompany receivable on Aéropostale, Inc.'s balance sheet and an intercompany payable on Aero Procurement's balance sheet. This results in a net balance of zero when accumulating all intercompany accounts.

27. The Debtors maintain records of all transactions processed through their Cash Management System. During these chapter 11 cases, the Debtors will keep records of any postpetition Intercompany Transactions and implement accounting procedures to identify and distinguish between prepetition and postpetition Intercompany Transactions.

#### **E. The Debtors' Existing Business Forms and Checks**

28. In the ordinary course of business, the Debtors use several types of checks. Additionally, the Debtors use a variety of correspondence and business forms, including, but not limited to, letterhead, purchase orders, and invoices (collectively, the "**Business Forms**").

29. To minimize expenses, the Debtors seek authorization to continue using all checks substantially in the forms used immediately prior to the Commencement Date, without

reference to the Debtors' status as debtors in possession; provided that in the event that the Debtors generate new checks during the pendency of these cases other than from their existing stock of checks, such checks will include a legend referring to the Debtors as "Debtors-In-Possession." The Debtors also will laser print such legend on any checks electronically generated during these cases. Additionally, the Debtors seek authority to use all other Business Forms without reference to the Debtors' status as debtors in possession.<sup>10</sup>

30. The Debtors have prepared communication materials to distribute to the various parties with whom they conduct business, which will, among other things, notify such parties of the commencement of these chapter 11 cases. The Debtors believe that these direct communications will provide adequate notice of the Debtors' status as debtors in possession.

#### **Basis for Relief Requested**

##### **A. Continuing the Cash Management System Is in the Best Interests of the Debtors, Their Creditors, and All Other Parties in Interest**

31. The Cash Management System constitutes an ordinary course and essential business practice of the Debtors. The Cash Management System provides significant benefits to the Debtors including, among other things, the ability to (i) control corporate funds, (ii) ensure the maximum availability of funds when and where necessary, and (iii) reduce costs and administrative expenses by facilitating the movement of funds and the development of more timely and accurate account information.

32. The operation of the Debtors' businesses requires that the Cash Management System continue during the pendency of the Chapter 11 Cases. As a practical

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<sup>10</sup> Although the UST Guidelines require the Debtors to obtain and use new checks bearing the "Debtor-In-Possession" designation, the Debtors do not believe that they impose any limitation on the Debtors' other correspondence and Business Forms. Nevertheless, out of an abundance of caution, the Debtors seek explicit authority to continue using their existing correspondence and Business Forms without reference to the Debtors' status as debtors in possession.

matter, because of the Debtors' corporate and financial structure, it would be extremely difficult and expensive to establish and maintain a separate cash management system for each Debtor. Requiring the Debtors to adopt new, segmented cash management systems at this early and critical stage of these cases would be extraordinarily disruptive and harmful to their operations. Any such disruption would have a severe and adverse impact upon the Debtors' chapter 11 estates. Consequently, maintaining the existing Cash Management System is in the best interest of all parties in interest.

33. Section 363(c)(1) of the Bankruptcy Code authorizes the debtor in possession to "use property of the estate in the ordinary course of business without notice or a hearing." The purpose of section 363(c)(1) is to provide a debtor in possession with the flexibility to engage in the ordinary transactions required to operate its business without unneeded oversight by its creditors or the court. *Med. Malpractice Ins. Ass'n v. Hirsch (In re Lavigne)*, 114 F.3d 379, 384 (2d Cir. 1997); *Chaney v. Official Comm. of Unsecured Creditors of Crystal Apparel, Inc. (In re Crystal Apparel, Inc.)*, 207 B.R. 406, 409 (S.D.N.Y. 1997). Included within the purview of section 363(c) is a debtor's ability to continue the "routine transactions" necessitated by a debtor's cash management system. *Amdura Nat'l Distrib. Co. v. Amdura Corp. (In re Amdura Corp.)*, 75 F.3d 1447, 1453 (10th Cir. 1996). Accordingly, the Debtors seek authority under section 363(c)(1) to continue the collection, concentration, and disbursement of cash pursuant to their Cash Management System.

34. Even if continuation of the Cash Management System and other relief requested herein is outside of the ordinary course, the Court may grant the relief pursuant to sections 105(a) and 363(b) of the Bankruptcy Code. Section 363(b)(1) of the Bankruptcy Code provides, in relevant part, that, "[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. §363(b)(1). This

provision grants a court broad flexibility to authorize a debtor to pay prepetition claims where a sound business purposes exists. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989).

35. Further, section 105(a) provides, in relevant part, that, “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. §105(a). This provision codifies the inherent equitable powers of the bankruptcy court, including the power to authorize payment of prepetition claims under what is known as the “doctrine of necessity” when such payment is critical to a debtor’s reorganization or necessary for the preservation of the value of the debtor’s estate. *See, e.g., In re C.A.F. Bindery, Inc.*, 199 B.R. 828, 835 (Bankr. S.D.N.Y. 1996); *In re Fin. News Network Inc.*, 134 B.R. 732, 735–36 (Bankr. S.D.N.Y. 1991) (“The “doctrine of necessity” stands for the principle that a bankruptcy court may allow pre-plan payments of prepetition obligations where such payments are critical to the debtor’s reorganization”); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (“[I]t is only logical that the bankruptcy court be able to use [s]ection 105(a) of the Bankruptcy Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate.”).

36. The payment of prepetition claims under the doctrine of necessity is consistent with the “two recognized policies” of chapter 11 of the Bankruptcy Code: preserving going concern value and maximizing property available to satisfy creditors. *See Bank of Am. Nat'l Trust & Sav. Assoc. v. 203 N. LaSalle St. P'Ship*, 526 U.S. 434, 453 (1999). It is consistent with Bankruptcy Rule 6003, which implies that the payment of prepetition obligations may be permissible within the first twenty-one (21) days of a case where doing so is “necessary to avoid immediate and irreparable harm.”

37. The relief requested by this Motion represents a sound exercise of the Debtors' business judgment, is necessary to avoid immediate and irreparable harm to the Debtors' estates, and is justified under sections 105(a) and 363(b) of the Bankruptcy Code. Continuing the Debtors' Cash Management System without interruption is vital to the Debtors' business operations and the success of these chapter 11 cases. Therefore, it is within the Court's equitable powers under section 105(a) to approve the continued use of the Cash Management System.

38. Indeed, courts in this and other districts specifically have authorized debtors to maintain and continue using their existing cash management systems and prepetition bank accounts. *See In re Chassix Holdings, Inc.*, Case No. 15-10578 (Bankr. S.D.N.Y. Apr. 13, 2015); *In re MPM Silicones, LLC*, Case No. 14-22503 (Bankr. S.D.N.Y. May 16, 2014); *In re dELiA\*s, INC.*, Case No. 14-23678 (Bankr. S.D.N.Y. Dec. 24, 2014); *In re Inversiones Alsacia S.A.*, Case No. 14-12896 (Bankr. S.D.N.Y. Dec. 4, 2014); *In re SIGA Techs., Inc.*, Case No. 14-12623 (Bankr. S.D.N.Y. Oct. 23, 2014).

**B. Granting Administrative Expense Priority to Postpetition Intercompany Claims Is Necessary and Appropriate**

39. The Debtors' funds are aggregated in the Cash Management System. The Debtors track all fund transfers in their accounting system and have the ability to account for all Intercompany Transactions regarding cash receipts, disbursements, and the centralized distribution of goods for sale. Continuation of the Intercompany Transactions in the Cash Management System is in the best interests of the Debtors, their estates, and all parties in interest. To ensure each individual Debtor will not fund, at the expense of its creditors, the operations of another entity, the Debtors request that, pursuant to sections 503(b)(1) and 364(b)

of the Bankruptcy Code, all Intercompany Claims arising after the Commencement Date be accorded administrative expense priority.

**C. Honoring Certain Prepetition Obligations Related to the Cash Management System Should Be Approved**

40. The Debtors incur periodic service charges and other fees from the Banks and credit card processors in connection with the maintenance of the Cash Management System (collectively, the “*Service Charges*”), which average approximately \$1.1 million per month. Similarly, the Debtors’ credit card processors deduct Service Charges before transferring the Debtors credit card and debit card receivables. Such fees generally are between 1.9 and 3.5 percent for credit cards and 0.1 to 1.5 percent for debit cards. Payment of any prepetition Service Charges is in the best interests of the Debtors and all parties in interest in these chapter 11 cases, as it will prevent unnecessary disruptions to the Cash Management System and ensure that the Debtors’ receipt of funds are not delayed. Further, because the Banks and credit and debit card processors likely have setoff rights for the Service Charges, payment of prepetition Service Charges should not alter the rights of unsecured creditors in these chapter 11 cases.

**D. Maintenance of the Debtors’ Existing Bank Accounts and Business Forms Is Warranted**

41. The Debtors request that the Court waive the requirements of the UST Guidelines, which require, among other things, the closure of the Debtors’ prepetition Bank Accounts, the opening of new bank accounts, and the immediate printing of new business forms, including new checks referencing the Debtors as “Debtors-In-Possession.” The Debtors seek an order authorizing and directing the Banks, including, but not limited to those listed on **Exhibit “C”**, to continue to treat, service, and administer the Bank Accounts as accounts of the Debtors as debtors in possession without interruption and in the usual and ordinary course, and to receive, process, honor, and pay all checks, drafts, wires, or ACH Payments drawn on the Bank

Accounts after the Commencement Date by the holders or makers thereof, as the case may be; provided that any payments issued or made prior to the Commencement Date will not be honored absent direction of the Debtors and an order of the Court.

42. The Debtors believe that their chapter 11 cases will be more orderly if they are permitted to maintain all Bank Accounts with the same account numbers during these chapter 11 cases. By preserving business continuity and avoiding the disruption and delay to the Debtors' disbursement obligations, all parties in interest, including employees, vendors, and customers, will be best served by the relief requested. In addition, to the extent necessary, the Debtors request authorization to open new bank accounts at their existing Banks or other authorized depositories designated by the U.S. Trustee.

43. To minimize expenses, the Debtors further request they be authorized to continue to use their Business Forms, substantially in the forms existing immediately before the Commencement Date, without reference to their status as debtors in possession. The Debtors request authority to utilize their existing checks and electronically generated forms, rather than obtain new checks and implement new electronic forms reflecting their status as debtors in possession. To the extent the Debtors use all their existing stock of checks, any new checks ordered will reflect their status as debtors in possession. The Debtors will work with their systems personnel and outside consultants to determine what computer system changes are required to reflect their status as debtors in possession on electronically generated checks and will implement such changes as soon as reasonably practicable.

44. By virtue of the nature and scope of the Debtors' business operations and the large number of suppliers of goods and services with which the Debtors transact, it is important that the Debtors be permitted to continue to use their existing Business Forms without alteration or change, except as requested herein.

**Reservation of Rights**

45. Nothing contained herein is intended to be or shall be construed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any claim, or (iii) an approval or assumption of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

**Bankruptcy Rule 6003 Has Been Satisfied**

46. Bankruptcy Rule 6003(b) provides that, to the extent relief is necessary to avoid immediate and irreparable harm, a bankruptcy court may issue an order granting "a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition" before twenty-one (21) days after filing of the petition. Fed. R. Bankr. P. 6003(b). The Cash Management System is critical to the Debtors' ongoing operations. Modifications of and disruptions to the Cash Management System likely would cause large-scale payment delays and impede the Debtors' ability to efficiently track the flow of funds. Late payments could frustrate the Debtors' relationships with vendors and cause other severe and irreparable disruptions to the Debtors' business. Additionally, changes to the Cash Management System could impair the Debtors' ability to obtain important financial information in a timely manner. Ultimately, these outcomes would cause a diminution in the value of the Debtors' estates, which would have a negative impact on all parties in interest. Accordingly, the Debtors have satisfied the requirements of Bankruptcy Rule 6003.

**Request for Bankruptcy Rule 6004 Waivers**

47. To implement the foregoing successfully, the Debtors request a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay imposed by Bankruptcy Rule 6004(h), to the extent such stay applies.

**Notice**

48. Notice of this Motion has been provided to (i) the Office of the United States Trustee for Region 2; (ii) the holders of the forty (40) largest unsecured claims against the Debtors (on a consolidated basis); (iii) the holders of the five (5) largest secured claims against the Debtors (on a consolidated basis); (iv) the attorneys for Aero Investors LLC, as agent under the Loan and Security Agreement, dated May 23, 2014; (v) the attorneys for Bank of America, N.A., as agent under the Third Amended and Restated Loan and Security Agreement, as amended on August 18, 2015; (vi) the Securities and Exchange Commission; (vii) the Internal Revenue Service; (viii) the United States Attorney's Office for the Southern District of New York; (ix) the attorneys for the DIP Agent; and (x) each of the Banks at which the Debtors maintain the Bank Accounts identified on **Exhibit "C"**. The Debtors submit that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

49. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

50. WHEREFORE the Debtors respectfully request entry of the Proposed Interim Order and the Proposed Final Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: May 4, 2016  
New York, New York

/s/ Garrett A. Fail  
WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Ray C. Schrock, P.C.  
Jacqueline Marcus  
Garrett A. Fail

*Proposed Attorneys for Debtors  
and Debtors in Possession*

**Exhibit A**

**Proposed Interim Order**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
:  
**In re** : **Chapter 11**  
:  
**AÉROPOSTALE, INC., et al.,** : **Case No. 16-\_\_\_\_\_ (\_\_\_\_)**  
:  
**Debtors.<sup>1</sup>** : **Jointly Administered**  
:  
-----X

**INTERIM ORDER PURSUANT 11 U.S.C. §§ 105(a), 363, 364,  
503, AND 507 AUTHORIZING DEBTORS TO (I) CONTINUE USING  
EXISTING CASH MANAGEMENT SYSTEM, BANK ACCOUNTS, AND BUSINESS  
FORMS, (II) IMPLEMENT CHANGES TO THE CASH MANAGEMENT SYSTEM  
IN THE ORDINARY COURSE OF BUSINESS, (III) CONTINUE INTERCOMPANY  
TRANSACTIONS, (IV) PROVIDE ADMINISTRATIVE EXPENSE PRIORITY FOR  
POSTPETITION INTERCOMPANY CLAIMS, AND FOR RELATED RELIEF**

Upon the motion [ECF No. \_\_] (the “*Motion*”)<sup>2</sup> of Aéropostale, Inc. and its subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”), pursuant to sections 105(a), 363, 364, 503, and 507 of the Bankruptcy Code, for an order authorizing the Debtors to (i) continue their existing cash management system, bank accounts, and business forms, (ii) implement changes to their cash management system in the ordinary course of business, including, without limitation, opening or closing existing bank accounts, (iii) continue to perform under and honor intercompany transactions, in their business judgement and at their sole discretion, and (iv) provide

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<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of each Debtor’s federal tax identification number, as applicable, are as follows: Aéropostale, Inc. (3880); Aéropostale West, Inc. (7013); Jimmy’Z Surf Co., LLC (0461); Aero GC Management LLC (4257); Aeropostale Procurement Company, Inc. (8518); Aeropostale Licensing, Inc. (8124); P.S. from Aeropostale, Inc. (5900); GoJane LLC (4923); Aeropostale Canada Corp. (N/A); Aeropostale Holdings, Inc. (7729); and Aeropostale Puerto Rico, Inc. (6477). The Debtors’ corporate headquarters is located at 112 West 34th Street, 22nd Floor, New York, NY 10120.

<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Motion.

administrative expense priority for postpetition intercompany claims, and for related relief, all as more fully set forth in the Motion; and the Court having jurisdiction to decide the Motion and the relief requested therein in accordance with 28. U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Motion having been given as provided in the Motion, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice of the Motion need be provided; and the Court having held a hearing to consider the interim relief requested in the Motion (the “**Hearing**”); and upon the *Declaration of David J. Dick Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York*, filed contemporaneously with the Motion, the record of the Hearing and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion and granted herein is necessary to avoid immediate and irreparable harm to the Debtors and their estates as contemplated by Bankruptcy Rule 6003, and is in the best interests of the Debtors, their respective estates and creditors, and all parties in interest, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is granted on an interim basis.
2. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363, 364, 503, and 507 of the Bankruptcy Code to continue using their integrated cash management system described in the Motion (the “**Cash Management System**”) and to collect,

concentrate, and disburse cash in accordance with the Cash Management System, including intercompany funding among Debtor affiliates; provided that the Debtors are authorized, but not directed, to pay only amounts due and payable as of the Commencement Date and amounts that are or become due and payable between the Commencement Date and the date that a final order on the Motion is entered, unless otherwise ordered by this Court.

3. The Debtors are further authorized, but not directed, to implement changes to the Cash Management System in the ordinary course of business, including, without limitation, the opening of any new bank accounts and the closing of any existing bank accounts (the “**Bank Accounts**”) as they may deem necessary and appropriate in their sole discretion, so long as (i) any such new account is with a bank that is (a) insured with the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation and (b) designated as an authorized depository by the U.S. Trustee pursuant to the U.S. Trustee’s Operating Guidelines and Reporting Requirements for Debtors in Possession and Trustees, and (ii) the Debtors provide notice to the U.S. Trustee of the opening of such account.

4. The relief, rights, and responsibilities provided for in this Interim Order shall be deemed to apply to any and all Bank Accounts maintained in the Debtors’ names, including, without limitation, any new bank accounts, whether or not such Bank Accounts are identified on **Exhibit “C”** to the Motion, and any Banks at which new accounts are opened shall be subject to the rights and obligations set forth in this Interim Order.

5. The Debtors are further authorized to (i) continue to use, with the same account numbers, all of the Bank Accounts in existence as of the Commencement Date, including, without limitation, those accounts identified on **Exhibit “C”** to the Motion; (ii) treat the Bank Accounts for all purposes as accounts of the Debtors as debtors in possession; (iii) use,

in their present form, all correspondence and business forms (including, but not limited to, letterhead, purchase orders, and invoices), as well as checks and all other documents related to the Bank Accounts existing immediately before the Commencement Date, without reference to the Debtors' status as debtors in possession; provided that in the event the Debtors generate new checks during the pendency of these chapter 11 cases, such checks shall include a legend referring to the Debtors as "Debtors-In-Possession."

6. The Debtors are further authorized to continue performing under and honoring Intercompany Transactions; provided that the Debtors shall (i) keep records of all postpetition Intercompany Transactions that occur during the chapter 11 cases and (ii) implement accounting procedures to identify and distinguish between prepetition and postpetition Intercompany Transactions.

7. In accordance with sections 503(b)(1) and 507(a)(2) of the Bankruptcy Code, all Intercompany Claims arising after the Commencement Date shall be accorded administrative expense priority.

8. Except as otherwise expressly provided in this Interim Order, all banks at which the Bank Accounts are maintained (collectively, the "**Banks**") are authorized and directed to continue to service and administer the Bank Accounts as accounts of the Debtors as debtors in possession, without interruption and in the ordinary course, and to receive, process, honor, and pay any and all checks, drafts, wires, and ACH Payments issued by the Debtors and drawn on the Bank Accounts after the Commencement Date to the extent the Debtors have sufficient funds standing to their credit with such Bank; provided that any payments drawn, issued, or made prior to the Commencement Date shall not be honored absent direction of the Debtors and a separate order of the Court authorizing such payment.

9. The Banks are authorized to charge and the Debtors are authorized to pay and honor, both prepetition and postpetition service and other fees, costs, charges, and expenses to which the Banks may be entitled under the terms of and in accordance with their contractual arrangements with Debtors (collectively, the “**Service Charges**”).

10. The Debtors are authorized to continue to use the commercial card program under the WellsOne Commercial Card Agreement, dated on or around August 15, 2014 (as amended, restated, supplemented or otherwise modified from time to time, the “**Card Agreement**”), between the Debtors and Wells Fargo Bank, N.A. (“**Wells Fargo**”) subject to the terms and conditions thereof. Wells Fargo is authorized to make advances from time to time to the Debtors with a maximum exposure at any time up to \$250,000.

11. Each of the Banks is authorized to debit the Debtors’ accounts in the ordinary course of business without need for further order of this Court for: (i) all checks, items, and other payment orders drawn on the Debtor’s accounts that are cashed at such Bank’s counters or exchanged for cashier’s checks by the payees thereof prior to the Bank’s receipt of notice of the commencement of these chapter 11 cases, (ii) all checks, automated clearing house entries, and other items deposited or credited to one of Debtor’s accounts with such Bank prior to Commencement Date that have been dishonored, reversed, or returned unpaid for any reason, together with any fees and costs in connection therewith, to the same extent the Debtors were responsible for such costs and fees prior to Commencement Date, and (iii) all undisputed prepetition amounts outstanding as of the date hereof, if any, owed to any Bank as Service Charges for the maintenance of the Cash Management System.

12. The Banks may rely on the representations of the Debtor(s) with respect to whether any check, item, or other payment order drawn or issued by the Debtor(s) prior to filing

of the Petition should be honored pursuant to this or any other order of this Court, and such Bank shall not have any liability to any party for relying on such representations by the Debtor(s) as provided for herein, and shall not be liable to any party on account of (i) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry), (ii) honoring of any prepetition checks, drafts, wires or ACH Payments in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, wire, or ACH Payments or (iii) an innocent mistake made despite implementation of reasonable handling procedures.

13. The Debtors' credit and debit card providers are authorized and directed to transfer all credit card receivables payable to the Debtors and to deduct any Service Charges, whether arising before or after the Commencement Date, payable by the Debtors from such transfers.

14. Nothing contained herein shall prevent the Banks from modifying or terminating any Bank Accounts or related services in accordance with the agreements governing such accounts or services subject to their compliance with applicable law.

15. Any payment made or to be made under this Interim Order, and any authorization contained in this Interim Order, shall be subject to the terms of any orders approving entry into debtor-in-possession financing and authorizing the use of cash collateral entered by this Court in these chapter 11 cases.

16. As soon as practicable after the entry of this Interim Order, the Debtors shall serve a copy of this Interim Order on those Banks that make disbursements pursuant to the Debtors' Cash Management System.

17. Nothing in the Motion or this Interim Order shall be deemed to authorize the Debtors to accelerate any payments not otherwise due prior to the date of the hearing to consider entry of an order granting the relief requested in the Motion on a final basis (the “***Final Hearing***”).

18. Nothing contained in the Motion or this Interim Order or any payment made pursuant to the authority granted by this Interim Order is intended to be or shall be construed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors’ or any appropriate party in interest’s rights to dispute any claim, or (iii) an approval or assumption of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

19. Notwithstanding entry of this Interim Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party.

20. The requirements of Bankruptcy Rule 6003(b) have been satisfied.

21. The requirements of Bankruptcy Rule 6004(a) are waived.

22. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order shall be immediately effective and enforceable upon its entry.

23. The Final Hearing on the Motion shall be held on \_\_\_\_\_, 2016, at \_\_\_\_\_ (**Eastern Time**) and any objections or responses to the Motion shall be in writing, filed with the Court, with a copy to chambers, and served upon (i) the proposed attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, NY 10153 (Attn: Ray C. Schrock, P.C., Jacqueline Marcus, Esq., and Garrett A. Fail, Esq.); (ii) the Office of the United States Trustee for Region 2, 201 Varick Street, Suite 1006, New York, NY 10014; (iii) the

attorneys for Aero Investors LLC, as agent under the Loan and Security Agreement, dated May 23, 2014, Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, IL 60654 (Attn: James A. Stempel, Esq.); (iv) attorneys for Bank of America, N.A., as agent under the Third Amended and Restated Loan and Security Agreement, as amended on August 18, 2015, Riemer & Braunstein LLP, Three Center Plaza, Boston, MA 02108 (Attn: David S. Berman, Esq.); and (v) the attorneys for the DIP Agent, Proskauer Rose LLP, Eleven Times Square, New York, NY 10036 (Attn.: Scott Rutsky and Peter Antoszyk, Esq.), in each case so as to be received no later than **4:00 p.m. (Eastern Time) on \_\_\_\_\_, 2016.**

24. This Interim Order is effective only from the date of entry through this Court's disposition of the Motion on a final basis; provided that the Court's ultimate disposition of the Motion on a final basis shall not impair or otherwise affect any action taken pursuant to this Interim Order.

25. The Debtors are authorized to take all action necessary to carry out this Interim Order.

26. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Interim Order.

Dated: May \_\_\_\_\_, 2016

New York, New York

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UNITED STATES BANKRUPTCY JUDGE

**Exhibit B**

**Proposed Final Order**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
**In re** : **Chapter 11**  
:  
**AÉROPOSTALE, INC., et al.,** : **Case No. 16-\_\_\_\_\_ (\_\_\_\_)**  
:  
**Debtors.<sup>1</sup>** : **Jointly Administered**  
:  
-----x

**FINAL ORDER PURSUANT 11 U.S.C. §§ 105(a), 363, 364,  
503, AND 507 AUTHORIZING DEBTORS TO (I) CONTINUE USING  
EXISTING CASH MANAGEMENT SYSTEM, BANK ACCOUNTS, AND BUSINESS  
FORMS, (II) IMPLEMENT CHANGES TO THE CASH MANAGEMENT SYSTEM  
IN THE ORDINARY COURSE OF BUSINESS, (III) CONTINUE INTERCOMPANY  
TRANSACTIONS, (IV) PROVIDE ADMINISTRATIVE EXPENSE PRIORITY FOR  
POSTPETITION INTERCOMPANY CLAIMS, AND FOR RELATED RELIEF**

Upon the motion [ECF No. \_\_] (the “*Motion*”)<sup>2</sup> of Aéropostale, Inc. and its subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”), pursuant to sections 105(a), 363, 364, 503 and 507 of chapter 11 of title 11 of the United States Code (the “*Bankruptcy Code*”), for an order authorizing the Debtors to (i) continue using their existing cash management system, bank accounts, and business forms, (ii) implement changes to their cash management system in the ordinary course of business, including, without limitation, opening or closing existing bank accounts, (iii) continue to perform under and honor intercompany transactions, in their business judgement and at their sole

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<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of each Debtor’s federal tax identification number, as applicable, are as follows: Aéropostale, Inc. (3880); Aéropostale West, Inc. (7013); Jimmy’Z Surf Co., LLC (0461); Aero GC Management LLC (4257); Aeropostale Procurement Company, Inc. (8518); Aeropostale Licensing, Inc. (8124); P.S. from Aeropostale, Inc. (5900); GoJane LLC (4923); Aeropostale Canada Corp. (N/A); Aeropostale Holdings, Inc. (7729); and Aeropostale Puerto Rico, Inc. (6477). The Debtors’ corporate headquarters is located at 112 West 34th Street, 22nd Floor, New York, NY 10120.

<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Motion.

discretion, and (iv) provide administrative expense priority for postpetition intercompany claims, and for related relief, as more fully set forth in the Motion; and the Court having jurisdiction to decide the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b), and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Motion having been given as provided in the Motion, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice of the Motion need be provided; and the Court having held hearings to consider the relief requested in the Motion on an interim (the “**Interim Hearing**”) and final basis (the “**Final Hearing**”), and upon the *Declaration of David J. Dick Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York*, filed contemporaneously with the Motion, the record of the Interim Hearing, and the Final Hearing, and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion and granted herein is in the best interests of the Debtors, their respective estates and creditors, and all parties in interest, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is granted on a final basis.
2. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363, 364, 503, and 507 of the Bankruptcy Code to continue using their integrated cash management system as described in the Motion (the “**Cash Management System**”) and to

collect, concentrate, and disburse cash in accordance with the Cash Management System, including intercompany funding among Debtor affiliates.

3. The Debtors are further authorized, but not directed, to implement changes to the Cash Management System in the ordinary course of business, including, without limitation, the opening of any new bank accounts and the closing of any existing bank accounts (the “**Bank Accounts**”) as they may deem necessary and appropriate in their sole discretion so long as (i) any such new accounts is with a bank that is (a) insured with the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation and (b) designated as an authorized depository by the U.S. Trustee pursuant to the U.S. Trustee’s Operating Guidelines and Reporting Requirements for Debtors in Possession and Trustees, and (ii) the Debtors provide notice to the U.S. Trustee of the opening of such account.

4. The relief, rights, and responsibilities provided for in this Final Order shall be deemed to apply to any and all Bank Accounts maintained in the Debtors’ names, including, without limitation, any new bank accounts, whether or not such Bank Accounts are identified on **Exhibit “C”** to the Motion, and any banks at which new accounts are opened shall be subject to the rights and obligations set forth in this Final Order.

5. The Debtors are further authorized to (i) continue to use, with the same account numbers, all of the Bank Accounts in existence as of the Commencement Date, including, without limitation, those accounts identified on **Exhibit “C”** to the Motion; (ii) treat the Bank Accounts for all purposes as accounts of the Debtors as debtors in possession; (iii) use, in their present form, all correspondence and business forms (including, but not limited to, letterhead, purchase orders and invoices), as well as checks and all other documents related to the Bank Accounts existing immediately before the Commencement Date, without reference to

the Debtors' status as debtors in possession; provided that in the event the Debtors generate new checks during the pendency of these chapter 11 cases, such checks shall include a legend referring to the Debtors as "Debtors-In-Possession."

6. The Debtors are further authorized to continue performing under and honoring Intercompany Transactions; provided that the Debtors shall (i) keep records of all postpetition Intercompany Transactions that occur during the chapter 11 cases and (ii) implement accounting procedures to identify and distinguish between prepetition and postpetition Intercompany Transactions.

7. In accordance with sections 503(b)(1) and 507(a)(2) of the Bankruptcy Code, all Intercompany Claims arising after the Commencement Date shall be accorded administrative expense priority.

8. Except as otherwise expressly provided in this Final Order, all banks at which the Bank Accounts are maintained (collectively, the "**Banks**") are authorized and directed to continue to service and administer the Bank Accounts as accounts of the Debtors as debtors in possession, without interruption and in the ordinary course, and to receive, process, honor, and pay any and all checks, drafts, wires, and ACH Payments issued by the Debtors and drawn on the Bank Accounts after the Commencement Date to the extent the Debtors have sufficient funds standing to their credit with such Bank; provided that any payments drawn, issued, or made prior to the Commencement Date shall not be honored absent direction of the Debtors and a separate order of the Court authorizing such payment.

9. The Banks are authorized to charge and the Debtors are authorized to pay and honor, both prepetition and postpetition service and other fees, costs, charges, and expenses

to which the Banks may be entitled under the terms of and in accordance with their contractual arrangements with Debtors (collectively, the “*Service Charges*”).

10. The Debtors are authorized to continue to use the commercial card program under the WellsOne Commercial Card Agreement, dated on or around August 15, 2014 (as amended, restated, supplemented or otherwise modified from time to time, the “*Card Agreement*”), between the Debtors and Wells Fargo Bank, N.A. (“*Wells Fargo*”) subject to the terms and conditions thereof. Wells Fargo is authorized to make advances from time to time to the Debtors with a maximum exposure at any time up to \$250,000.

11. Each of the Banks is authorized to debit the Debtors’ accounts in the ordinary course of business without need for further order of this Court for: (i) all checks, items, and other payment orders drawn on the Debtors’ accounts that are cashed at such Bank’s counters or exchanged for cashiers’ checks by the payees thereof prior to the Bank’s receipt of notice of the commencement of these chapter 11 cases; (ii) all checks, automated clearing house entries, and other items deposited or credited to one of Debtors’ accounts with such Bank prior to Commencement Date that have been dishonored, reversed, or returned unpaid for any reason, together with any fees and costs in connection therewith, to the same extent the Debtors were responsible for such costs and fees prior to Commencement Date; and (iii) all undisputed prepetition amounts outstanding as of the date hereof, if any, owed to any Bank as Service Charges for the maintenance of the Cash Management System.

12. The Banks may rely on the representations of the Debtor(s) with respect to whether any check, item, or other payment order drawn or issued by the Debtor(s) prior to the Commencement Date should be honored pursuant to this or any other order of this Court, and such Bank shall not have any liability to any party for relying on such representations by the

Debtor(s) as provided for herein, and shall not be liable to any party on account of (i) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry), (ii) honoring of any prepetition checks, drafts, wires, or ACH Payments in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, wire, or ACH Payment, or (iii) an innocent mistake made despite implementation of reasonable handling procedures.

13. The Debtors' credit and debit card providers are authorized and directed to transfer all credit card receivables payable to the Debtors and to deduct any Service Charges, whether arising before or after the Commencement Date, payable by the Debtors from such transfers.

14. Nothing contained herein shall prevent the Banks from modifying or terminating any Bank Accounts or related services in accordance with the agreements governing such accounts or services subject to their compliance with applicable law.

15. Any payment made or to be made under this Final Order, and any authorization contained in this Final Order, shall be subject to the terms of any orders approving entry into debtor-in-possession financing and authorizing the use of cash collateral entered by this Court in these chapter 11 cases.

16. As soon as practicable after the entry of this Final Order, the Debtors shall serve a copy of this Final Order on those Banks that make disbursements pursuant to the Debtors' Cash Management System.

17. Nothing contained in the Motion or this Final Order or any payment made pursuant to the authority granted by this Final Order is intended to be or shall be construed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or

any appropriate party in interest's rights to dispute any claim, or (iii) an approval or assumption of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

18. Notwithstanding entry of this Final Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party.

19. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order shall be immediately effective and enforceable upon its entry.

20. The Debtors are authorized to take all action necessary to carry out this Final Order.

21. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Final Order.

Dated: May \_\_\_, 2016  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE

**Exhibit C**

**Bank Accounts**

Bank Name	Bank Account Abbreviation	Legal Entity	Legal Entity Abbreviation	Company Number	Full A/C Number	Account Description
Bank of America	BOA - Concentration	Aeropostale, Inc.	Aero Inc.	1	89827831	Concentration - Depository ACH ZBA
Bank of America	BOA - Master Dis.	Aeropostale, Inc.	Aero Inc.	1	89827857	Master Disbursement - ACH
Bank of America	BOA - Dis. East	Aeropostale, Inc.	Aero Inc.	1	80062526	Payroll - East Manual Payroll ZBA
Bank of America	BOA - Dis. West	Aeropostale West, Inc.	Aero West	3	80220344	Payroll - West Inactive ZBA
Bank of America	BOA - Payroll	Aeropostale, Inc.	Aero Inc.	1	4640428763	Payroll - Includes Taxes/Benefits ZBA
Bank of America	BOA - Dep. West	Aeropostale West, Inc.	Aero West	3	5047642031	Depository - West Store Sweep
Bank of America	BOA - Utilities	Aeropostale, Inc.	Aero Inc.	1	9419920747	Deposit
Bank of America	BOA - Dep. East	Aeropostale, Inc.	Aero East	1	5047642358	Depository - East Store Sweep
Bank of America	BOA - Dep. Corp	Aeropostale, Inc.	Aero Inc.	1	518002421548	Depository - Corporate Manual Deposits
Bank of America	BOA - Dep. PS	P.S. from Aeropostale	Aero PS	5	518005775071	Depository - PS BOA Store Sweep
Bank of America	BOA - Term Loan Proceeds	Aeropostale, Inc.	Aero Inc.	1	518002421823	Sycamore Transfer funds - Inactive
Bank of America	BOA - Syc. Inv	Aeropostale, Inc.	Aero Inc.	1	5S101V91-271521	Sycamore Vested funds - Inactive
Bank of America	BOA - ST Inv	Aeropostale, Inc.	Aero Inc.	1	5X001A13-424800	Invest/Divest - Short-term
Fidelity	Fidelity - ST Inv	Aeropostale, Inc.	Aero Inc.	1	702982489	Invest/Divest - Short-term Inactive
Royal Bank of Canada	RBC - Dis. A/P	Aeropostale Canada Corp.	Aero Canada	8	1416817	Disbursement - A/P
Royal Bank of Canada	RBC - Payroll	Aeropostale Canada Corp.	Aero Canada	8	1416825	Payroll - Benefits/Checks
Royal Bank of Canada	RBC - Dep. Credit Cards	Aeropostale Canada Corp.	Aero Canada	8	1416874	Depository - ACH Credit Cards
Royal Bank of Canada	RBC - Concentration	Aeropostale Canada Corp.	Aero Canada	8	1419738	Concentration - ACH
Royal Bank of Canada	RBC - Dep. Store	Aeropostale Canada Corp.	Aero Canada	8	1420439	Depository - Store Sweep
Royal Bank of Canada	RBC - Dis. Manual	Aeropostale Canada Corp.	Aero Canada	8	1494590	Disbursement - Manual Payments/Inactive
Royal Bank of Canada	RBC - USD Concentration	Aeropostale Canada Corp.	Aero Canada	8	4075743	Concentration (USD) - ACH/Swift
Royal Bank of Canada	RBC - USD Dis. A/P	Aeropostale Canada Corp.	Aero Canada	8	4075750	Disbursement (USD) - A/P
Banco Popular	Banco Popular - Concentration	Aeropostale Puerto Rico, Inc.	Aero PR	4	030-475821	Concentration - Credit Card Deposits
Banco Popular	Banco Popular - Inv.	Aeropostale Puerto Rico, Inc.	Aero PR	4	030-475821	Invest - Sweep funds in excess of \$5K
Banco Popular	Banco Popular - Dep.Store	Aeropostale Puerto Rico, Inc.	Aero PR	4	030-475848	Depository - Store Sweep ZBA
Banco Popular	Banco Popular - Payroll	Aeropostale Puerto Rico, Inc.	Aero PR	4	030-475856	Payroll - Includes some benefits ZBA
Wells Fargo	WF - A/P	Aeropostale, Inc.	Aero Inc.	1	425-1770178	Disbursement - A/P Benefits/ACH/SWIFT
Wells Fargo	WF - Dis.	Aeropostale, Inc.	Aero Inc.	1	965-1481641	Disbursement - Checks ZBA
Wells Fargo	WF - Procurement	Aeropostale Procurement Company, Inc.	Aero Pro	6	412-0490776	Disbursement - Procurement A/P ACH/SWIFT
Wells Fargo	WF - Dis. Procurement	Aeropostale Procurement Company, Inc.	Aero Pro	6	9626000526	Disbursement - Procurement Checks ZBA
Wells Fargo	WF - Concentration	Aeropostale, Inc.	Aero Inc.	1	4044373751	Concentration - Depository/ACH Credit Card/GSI

Bank Name	Bank Account Abbreviation	Legal Entity	Legal Entity Abbreviation	Company Number	Full A/C Number	Account Description
Wells Fargo	WF – Dep. Gift Card	Aeropostale GC Management LLC	Aero GC Mgmt	2	4043713965	Depository - Vendor
Wells Fargo	WF – Dep.	Aeropostale Licensing, Inc.	Aero Lic.	9	4044373744	Depository – Licensing
Wells Fargo	WF – Dep.	GoJane LLC	Go Jane	10	4043713973	Depository - Credit Cards
Wells Fargo	WF - Dep. Aero	Aeropostale, Inc.	Aero Inc.	1	4126195874	Depository - Aero WF
Bank Name	Bank Account Abbreviation	Legal Entity	Legal Entity Abbreviation	Company Number	Full A/C Number	Account Description
Wells Fargo	WF - Dep. PS	P.S. from Aeropostale	Aero PS	5	4942058470	Depository - PS WF Store Sweep
Wachovia	Wachovia - Dep.	Aeropostale, Inc.	Aero Inc.	1	2000022993216	Depository - Wachovia Store Sweep
Comerica	Comerica - Dep.	Aeropostale, Inc.	Aero Inc.	1	1851532356	Depository - Comerica Store Sweep
US Bank	US Bank - Dep. East	Aeropostale, Inc.	Aero Inc.	1	153910159638	Depository - East US Bank Store Sweep
US Bank	US Bank - Dep. West	Aeropostale West, Inc.	Aero West	3	153910159620	Depository - West US Bank

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Amarillo National	8014957	Aeropostale Inc.	Aero Inc.	1	626
American Bank	86227630	Aeropostale Inc.	Aero Inc.	1	767
American Bank	101053894	Aeropostale Inc.	Aero Inc.	1	970
American National Bank	1504039901	Aeropostale Inc.	Aero Inc.	1	779
American Savings Bank	8100468787	Aeropostale West	Aero West	3	1081
Ameris	2048624841	Aeropostale Inc.	Aero Inc.	1	755
Ameriserv Financial	50783238	Aeropostale Inc.	Aero Inc.	1	381
Arvest Bank	80661650	Aeropostale Inc.	Aero Inc.	1	444
Arvest Bank	79513395	Aeropostale Inc.	Aero Inc.	1	997
Arvest Bank	25982161	Aeropostale Inc.	Aero Inc.	1	693
Arvest Bank	13227744	Aeropostale Inc.	Aero Inc.	1	914
Associated Bank	2263044519	Aeropostale Inc.	Aero Inc.	1	315
Associated Bank	2263029213	Aeropostale Inc.	Aero Inc.	1	364
Associated Bank	6008075150	Aeropostale Inc.	Aero Inc.	1	474
Associated Bank	2223044708	Aeropostale Inc.	Aero Inc.	1	544
Astoria Federal Savings Bank	8310607899	Aeropostale Inc.	Aero Inc.	1	677
Athens First Bank & Trust Company	2154659382	Aeropostale Inc.	Aero Inc.	1	441
Bancorp South	60732781	Aeropostale Inc.	Aero Inc.	1	689
Bancorp South	60707379	Aeropostale Inc.	Aero Inc.	1	784
Bangor Savings Bank	2010075113	Aeropostale Inc.	Aero Inc.	1	304
Bank Champaign	1100327	Aeropostale Inc.	Aero Inc.	1	216
Bank Midwest	10050970	Aeropostale Inc.	Aero Inc.	1	867
Bank North, N.A.	240234427	Aeropostale Inc.	Aero Inc.	1	313
Bank of America	5043617332	Aeropostale West	Aero West	3	1043
Bank of America	518007277098	Aeropostale Inc.	Aero Inc.	1	20
Bank of America	518003631722	Aeropostale Inc.	Aero Inc.	1	31
Bank of America	5090944524	Aeropostale Inc.	Aero Inc.	1	58
Bank of America	5090944540	Aeropostale Inc.	Aero Inc.	1	70
Bank of America	518002422165	Aeropostale Inc.	Aero Inc.	1	71
Bank of America	0050-4764-2390	Aeropostale West	Aero West	3	88
Bank of America	5090944553	Aeropostale Inc.	Aero Inc.	1	106
Bank of America	518002422097	Aeropostale Inc.	Aero Inc.	1	111
Bank of America	5090944579	Aeropostale Inc.	Aero Inc.	1	130
Bank of America	5090944595	Aeropostale Inc.	Aero Inc.	1	150
Bank of America	05090273583	Aeropostale Inc.	Aero Inc.	1	153
Bank of America	5090273567	Aeropostale West	Aero West	3	183
Bank of America	5090944618	Aeropostale Inc.	Aero Inc.	1	195
Bank of America	518002422107	Aeropostale Inc.	Aero Inc.	1	202
Bank of America	5090944621	Aeropostale Inc.	Aero Inc.	1	209
Bank of America	5090944634	Aeropostale Inc.	Aero Inc.	1	224
Bank of America	5090944689	Aeropostale Inc.	Aero Inc.	1	259
Bank of America	5090944715	Aeropostale Inc.	Aero Inc.	1	277
Bank of America	518002422136	Aeropostale Inc.	Aero Inc.	1	332
Bank of America	5090944757	Aeropostale Inc.	Aero Inc.	1	348
Bank of America	5090944760	Aeropostale Inc.	Aero Inc.	1	362
Bank of America	5090944773	Aeropostale Inc.	Aero Inc.	1	379
Bank of America	5090944809	Aeropostale Inc.	Aero Inc.	1	453
Bank of America	5047642060	Aeropostale Inc.	Aero Inc.	1	456
Bank of America	5090944825	Aeropostale Inc.	Aero Inc.	1	476
Bank of America	518000410098	Aeropostale Inc.	Aero Inc.	1	521
Bank of America	005048739244	Aeropostale Inc.	Aero Inc.	1	538
Bank of America	005048739642	Aeropostale West	Aero West	3	543
Bank of America	518007277153	Aeropostale Inc.	Aero Inc.	1	561
Bank of America	005048739545	Aeropostale Inc.	Aero Inc.	1	569
Bank of America	5048739671	Aeropostale Inc.	Aero Inc.	1	576
Bank of America	5040817795	Aeropostale Inc.	Aero Inc.	1	603
Bank of America	518005772773	Aeropostale West	Aero West	3	638
Bank of America	005090166111	Aeropostale Inc.	Aero Inc.	1	657
Bank of America	5090956839	Aeropostale Inc.	Aero Inc.	1	659

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Bank of America	5090166195	Aeropostale West	Aero West	3	660
Bank of America	005090166182	Aeropostale Inc.	Aero Inc.	1	665
Bank of America	518001207051	Aeropostale West	Aero West	3	667
Bank of America	005090273745	Aeropostale Inc.	Aero Inc.	1	681
Bank of America	005090273703	Aeropostale Inc.	Aero Inc.	1	698
Bank of America	005090273774	Aeropostale Inc.	Aero Inc.	1	708
Bank of America	5090956596	Aeropostale Inc.	Aero Inc.	1	721
Bank of America	518002422149	Aeropostale Inc.	Aero Inc.	1	754
Bank of America	5090956143	Aeropostale West	Aero West	3	761
Bank of America	5090956130	Aeropostale West	Aero West	3	768
Bank of America	5090956334	Aeropostale West	Aero West	3	788
Bank of America	5091220069	Aeropostale West	Aero West	3	789
Bank of America	5090956729	Aeropostale West	Aero West	3	792
Bank of America	5090956910	Aeropostale West	Aero West	3	794
Bank of America	5090956855	Aeropostale West	Aero West	3	795
Bank of America	518005772359	Aeropostale West	Aero West	3	796
Bank of America	518005772605	Aeropostale Inc.	Aero Inc.	1	814
Bank of America	5091220386	Aeropostale Inc.	Aero Inc.	1	823
Bank of America	5091220182	Aeropostale West	Aero West	3	829
Bank of America	5090944977	Aeropostale Inc.	Aero Inc.	1	835
Bank of America	5091220289	Aeropostale West	Aero West	3	850
Bank of America	5091220247	Aeropostale Inc.	Aero Inc.	1	861
Bank of America	5091220344	Aeropostale West	Aero West	3	864
Bank of America	5091220331	Aeropostale West	Aero West	3	865
Bank of America	5091220234	Aeropostale Inc.	Aero Inc.	1	866
Bank of America	5091220483	Aeropostale Inc.	Aero Inc.	1	869
Bank of America	5180521213	Aeropostale Inc.	Aero Inc.	1	874
Bank of America	005180521404	Aeropostale West	Aero West	3	880
Bank of America	005180564584	Aeropostale Inc.	Aero Inc.	1	881
Bank of America	518000410014	Aeropostale Inc.	Aero Inc.	1	896
Bank of America	518000410056	Aeropostale West	Aero West	3	900
Bank of America	005049515810	Aeropostale Inc.	Aero Inc.	1	908
Bank of America	518000410108	Aeropostale West	Aero West	3	909
Bank of America	518000410111	Aeropostale West	Aero West	3	913
Bank of America	518000410221	Aeropostale West	Aero West	3	916
Bank of America	518000805182	Aeropostale West	Aero West	3	918
Bank of America	518000410153	Aeropostale West	Aero West	3	919
Bank of America	518002421713	Aeropostale Inc.	Aero Inc.	1	923
Bank of America	518000410069	Aeropostale Inc.	Aero Inc.	1	934
Bank of America	518000410124	Aeropostale West	Aero West	3	938
Bank of America	518000410072	Aeropostale Inc.	Aero Inc.	1	941
Bank of America	518000805292	Aeropostale West	Aero West	3	963
Bank of America	518000803993	Aeropostale Inc.	Aero Inc.	1	975
Bank of America	518002418739	Aeropostale Inc.	Aero Inc.	1	977
Bank of America	518002418771	Aeropostale West	Aero West	3	979
Bank of America	5043617316	Aeropostale West	Aero West	3	982
Bank of America	518000800608	Aeropostale West	Aero West	3	985
Bank of America	518002418784	Aeropostale West	Aero West	3	994
Bank of America	5043617329	Aeropostale West	Aero West	3	995
Bank of America	5044611418	Aeropostale Inc.	Aero Inc.	1	1020
Bank of America	5044611421	Aeropostale Inc.	Aero Inc.	1	1028
Bank of America	518002420183	Aeropostale Inc.	Aero Inc.	1	1036
Bank of America	518002422864	Aeropostale West	Aero West	3	1063
Bank of America	518002422547	Aeropostale Inc.	Aero Inc.	1	1072
Bank of America	518003631324	Aeropostale West	Aero West	3	1080
Bank of America	518003627558	Aeropostale West	Aero West	3	1083
Bank of America	518000805386	Aeropostale Inc.	Aero Inc.	1	1085
Bank of America	518003627574	Aeropostale Inc.	Aero Inc.	1	1086
Bank of America	518007277182	Aeropostale Inc.	Aero Inc.	1	1087
Bank of America	518003628049	Aeropostale Inc.	Aero Inc.	1	1090

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Bank of America	518003631463	Aeropostale Inc.	Aero Inc.	1	1092
Bank of America	518003631298	Aeropostale Inc.	Aero Inc.	1	1093
Bank of America	518005773303	Aeropostale Inc.	Aero Inc.	1	1094
Bank of America	518003628065	Aeropostale West	Aero West	3	1095
Bank of America	518003628463	Aeropostale West	Aero West	3	1097
Bank of America	518003629420	Aeropostale West	Aero West	3	1102
Bank of America	518005774920	Aeropostale West	Aero West	3	1108
Bank of America	518005775039	Aeropostale Inc.	Aero Inc.	1	1111
Bank of America	518007277124	Aeropostale Inc.	Aero Inc.	1	1130
Bank of America	518007277111	Aeropostale Inc.	Aero Inc.	1	1132
Bank of America	518003628654	Aeropostale Inc.	Aero Inc.	1	1515
Bank of America	518003628081	P.S. from Aeropostale	Aero PS	5	3249
Bank of America	518005772401	P.S. from Aeropostale	Aero PS	5	3292
Bank of America	518005775042	P.S. from Aeropostale	Aero PS	5	3332
Bank of America	5090944663	Aeropostale Inc.	Aero Inc.	1	252
Bank of America	518005775563	Aeropostale West	Aero West	3	1110
Bank of Colorado	7000000864	Aeropostale West	Aero West	3	956
Bank of Hawaii	0005739500	Aeropostale West	Aero West	3	1048
Bank of Hawaii	0005739519	Aeropostale West	Aero West	3	1057
Bank of Louisiana	214051	Aeropostale Inc.	Aero Inc.	1	999
Bank of Ocean City	031021650	Aeropostale Inc.	Aero Inc.	1	1015
Bank of Oklahoma	019900652	Aeropostale Inc.	Aero Inc.	1	650
Bank of the West	282045244	Aeropostale Inc.	Aero Inc.	1	912
Bank of the West	898-061387	Aeropostale West	Aero West	3	1039
Banknorth	8241388475	Aeropostale Inc.	Aero Inc.	1	468
BB&T Bank	5122871772	Aeropostale Inc.	Aero Inc.	1	203
BB&T Bank	0005182846122	Aeropostale Inc.	Aero Inc.	1	36
BB&T Bank	0005153900320	Aeropostale Inc.	Aero Inc.	1	619
BB&T Bank	5235050090	Aeropostale Inc.	Aero Inc.	1	680
BB&T Bank	5237384581	Aeropostale Inc.	Aero Inc.	1	696
BB&T Bank	5123137282	Aeropostale Inc.	Aero Inc.	1	756
BB&T Bank	5147103508	Aeropostale Inc.	Aero Inc.	1	797
BB&T Bank	1100001794920	Aeropostale Inc.	Aero Inc.	1	885
BB&T Bank	5134203341	Aeropostale Inc.	Aero Inc.	1	387
BB&T Bank	5233172814	Aeropostale Inc.	Aero Inc.	1	164
BB&T Bank	0005271940094	Aeropostale Inc.	Aero Inc.	1	273
BB&T Bank	1390001515906	Aeropostale Inc.	Aero Inc.	1	342
BB&T Bank	5233142575	Aeropostale Inc.	Aero Inc.	1	356
BB&T Bank	5280336663	Aeropostale Inc.	Aero Inc.	1	377
BB&T Bank	0005232078814	Aeropostale Inc.	Aero Inc.	1	517
BB&T Bank	1390001940321	Aeropostale Inc.	Aero Inc.	1	924
BB&T Bank	0005158975639	Aeropostale Inc.	Aero Inc.	1	944
BB&T Bank	0005158975701	Aeropostale Inc.	Aero Inc.	1	1056
BB&T Bank	0005158975647	Aeropostale Inc.	Aero Inc.	1	1126
BB&T Bank	0005148770788	Aeropostale Inc.	Aero Inc.	1	897
BBVA Compass	3802873012	Aeropostale Inc.	Aero Inc.	1	588
BMO Harris	00211118152	Aeropostale Inc.	Aero Inc.	1	549
BMO Harris	0044120604	Aeropostale Inc.	Aero Inc.	1	1073
Bremer Bank	6716755	Aeropostale Inc.	Aero Inc.	1	848
Business First Bank	272948	Aeropostale Inc.	Aero Inc.	1	847
Capital City Bank	3701510401	Aeropostale Inc.	Aero Inc.	1	966
Capital City Bank	7100489901	Aeropostale Inc.	Aero Inc.	1	263
Capital One	7524019283	Aeropostale Inc.	Aero Inc.	1	67
Capital One	1704300096	Aeropostale Inc.	Aero Inc.	1	110
Capital One	6444001082	Aeropostale Inc.	Aero Inc.	1	185
Capital One	1614304530	Aeropostale Inc.	Aero Inc.	1	258
Capital One	2081345107	Aeropostale Inc.	Aero Inc.	1	299
Capital One	1624305890	Aeropostale Inc.	Aero Inc.	1	718
Capital One	2080638054	Aeropostale Inc.	Aero Inc.	1	733
Capital One	2214301453	Aeropostale Inc.	Aero Inc.	1	890

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Capital One	2081346529	Aeropostale Inc.	Aero Inc.	1	981
Capital One	2082410735	Aeropostale Inc.	Aero Inc.	1	1109
Capital One	2080473535	Aeropostale Inc.	Aero Inc.	1	635
Capital One	2080637880	Aeropostale Inc.	Aero Inc.	1	803
Centennial	0006083420	Aeropostale Inc.	Aero Inc.	1	828
Central Bank of Boone County	1045997	Aeropostale Inc.	Aero Inc.	1	530
Centrue	1001044061	Aeropostale Inc.	Aero Inc.	1	1034
Chemical Bank	11053208	Aeropostale Inc.	Aero Inc.	1	207
Chemical Bank	9094431	Aeropostale Inc.	Aero Inc.	1	247
Chemical Bank	2440023303	Aeropostale Inc.	Aero Inc.	1	464
Chemung Canal Trust Co.	139009744	Aeropostale Inc.	Aero Inc.	1	260
Chemung Canal Trust Co.	192005979	Aeropostale Inc.	Aero Inc.	1	305
Citibank	201068483	Aeropostale West	Aero West	3	746
Citibank	202792859	Aeropostale West	Aero West	3	978
Citibank	9957387695	P.S. from Aeropostale	Aero PS	5	3224
Citibank	9962276009	Aeropostale Inc.	Aero Inc.	1	54
Citizens Bank	4014352691	Aeropostale Inc.	Aero Inc.	1	57
Citizens Bank	3313075497	Aeropostale Inc.	Aero Inc.	1	1107
Citizens Bank	610149-838-0	Aeropostale Inc.	Aero Inc.	1	11
Citizens Bank	610126-585-8	Aeropostale Inc.	Aero Inc.	1	35
Citizens Bank	4004280078	Aeropostale Inc.	Aero Inc.	1	178
Citizens Bank	3304199286	Aeropostale Inc.	Aero Inc.	1	194
Citizens Bank	10125132	Aeropostale Inc.	Aero Inc.	1	208
Citizens Bank	6101449274	Aeropostale Inc.	Aero Inc.	1	294
Citizens Bank	6206973674	Aeropostale Inc.	Aero Inc.	1	722
Citizens Bank	18172210	Aeropostale Inc.	Aero Inc.	1	962
Citizens Bank	4509103890	Aeropostale Inc.	Aero Inc.	1	989
Citizens Bank	6218334310	Aeropostale Inc.	Aero Inc.	1	1023
Citizens Bank	8789053	Aeropostale Inc.	Aero Inc.	1	672
Citizens Bank	5201123201	Aeropostale Inc.	Aero Inc.	1	917
Citizens National Bank	1528521	Aeropostale Inc.	Aero Inc.	1	1129
Citizens National Bank	322296	Aeropostale Inc.	Aero Inc.	1	334
Citizens National Bank	0099752	Aeropostale Inc.	Aero Inc.	1	579
Citizens National Bank	101462059	Aeropostale Inc.	Aero Inc.	1	839
Citizens Union Bank	0110000	Aeropostale Inc.	Aero Inc.	1	459
Cole Taylor Bank	069177597	Aeropostale Inc.	Aero Inc.	1	478
Columbia Bank	7000213020	Aeropostale West	Aero West	3	541
Columbus Bank & Trust	0030067596	Aeropostale Inc.	Aero Inc.	1	738
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	189
Comerica Bank	1851532356	Aeropostale West	Aero West	3	1022
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	226
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	289
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	297
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	446
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	465
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	488
Comerica Bank	1851532356	Aeropostale Inc.	Aero Inc.	1	825
Commerce	308043964	Aeropostale Inc.	Aero Inc.	1	275
Community Bank N.A.	1050203411	Aeropostale Inc.	Aero Inc.	1	371
Community Bank N.A.	4260018731	Aeropostale Inc.	Aero Inc.	1	372
Compass Bank	18432706	Aeropostale Inc.	Aero Inc.	1	620
Dollar Bank	2667513739	Aeropostale Inc.	Aero Inc.	1	171
Exchange Bank of Alabama	20008345	Aeropostale Inc.	Aero Inc.	1	233
Farmers' State Bank	754978	Aeropostale West	Aero West	3	757
Fidelity Deposit & Discount Bank	7311381714	Aeropostale Inc.	Aero Inc.	1	871
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	251
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	288
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	341
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	373
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	394

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	510
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	518
Fifth Third Bank	9990200280	Aeropostale Inc.	Aero Inc.	1	878
Fifth Third Bank	7026379037	P.S. from Aeropostale	Aero PS	5	3286
First American Bank	45102389702	Aeropostale Inc.	Aero Inc.	1	1120
First American Bank	11070636101	Aeropostale Inc.	Aero Inc.	1	142
First American Bank	16021854502	Aeropostale Inc.	Aero Inc.	1	143
First American Bank	14091874101	Aeropostale Inc.	Aero Inc.	1	361
First American Bank	13185479411	Aeropostale Inc.	Aero Inc.	1	449
First Bank & Trust	360083497	Aeropostale Inc.	Aero Inc.	1	685
First Bank of Colorado	9195551323	Aeropostale West	Aero West	3	647
First Bank of Tennessee	171535526	Aeropostale Inc.	Aero Inc.	1	707
First Citizens Bank	003242556881	Aeropostale Inc.	Aero Inc.	1	1016
First Citizens Bank	007411236263	P.S. from Aeropostale	Aero PS	5	3262
First Citizens Bank	008924176053	P.S. from Aeropostale	Aero PS	5	3285
First Citizens Bank	1411188818	Aeropostale Inc.	Aero Inc.	1	290
First Citizens Bank	008921315791	Aeropostale Inc.	Aero Inc.	1	310
First Citizens Bank	083086941801	Aeropostale Inc.	Aero Inc.	1	875
First Citizens Bank	7411223513	Aeropostale Inc.	Aero Inc.	1	280
First Citrus Bank	12145201	Aeropostale Inc.	Aero Inc.	1	625
First Commonwealth	7110005579	Aeropostale Inc.	Aero Inc.	1	336
First Community Bank	10026504	Aeropostale Inc.	Aero Inc.	1	1091
First Federal Savings	0060059001	Aeropostale Inc.	Aero Inc.	1	1099
First Financial Bank	4681940	Aeropostale Inc.	Aero Inc.	1	238
First Interstate	1700926353	Aeropostale West	Aero West	3	883
First Interstate	4010046359	Aeropostale West	Aero West	3	1014
First National Bank	5103593	Aeropostale Inc.	Aero Inc.	1	683
First National Bank	11129163	Aeropostale Inc.	Aero Inc.	1	841
First National Bank of Colorado	901001617	Aeropostale West	Aero West	3	694
First National of Mercerburg	7400672	Aeropostale Inc.	Aero Inc.	1	976
First Niagara	543-04291-0	Aeropostale Inc.	Aero Inc.	1	89
First Niagara	0985952961	Aeropostale Inc.	Aero Inc.	1	105
First Niagara	496-18850-0	Aeropostale Inc.	Aero Inc.	1	139
First Niagara	7900866620	Aeropostale Inc.	Aero Inc.	1	167
First Sentry	0132063	Aeropostale Inc.	Aero Inc.	1	532
First Tennessee Bank	100282250	Aeropostale Inc.	Aero Inc.	1	124
First Tennessee Bank	100187093	Aeropostale Inc.	Aero Inc.	1	230
First Tennessee Bank	187964848	Aeropostale Inc.	Aero Inc.	1	243
First Tennessee Bank	100172090	Aeropostale Inc.	Aero Inc.	1	593
First Tennessee Bank	183356678	Aeropostale Inc.	Aero Inc.	1	389
First Tennessee Bank	102858628	Aeropostale Inc.	Aero Inc.	1	470
First Tennessee Bank	100497707	Aeropostale Inc.	Aero Inc.	1	77
First Westroads Bank	158813	Aeropostale Inc.	Aero Inc.	1	292
FirstMerit	00005141005243	Aeropostale Inc.	Aero Inc.	1	1040
Frost Bank	420014729	Aeropostale Inc.	Aero Inc.	1	589
Frost Bank	420009083	P.S. from Aeropostale	Aero PS	5	3226
Frost Bank	420003239	Aeropostale Inc.	Aero Inc.	1	492
Frost Bank	870008362	Aeropostale Inc.	Aero Inc.	1	526
Frost Bank	600006866	Aeropostale Inc.	Aero Inc.	1	471
Hamilton State Bank	00970962	P.S. from Aeropostale	Aero PS	5	3254
Hamilton State Bank	00951244	Aeropostale Inc.	Aero Inc.	1	824
Hancock Bank	4328837	Aeropostale Inc.	Aero Inc.	1	634
Hancock Bank	042444399	Aeropostale Inc.	Aero Inc.	1	886
Harris Bank	3620059395	Aeropostale Inc.	Aero Inc.	1	719
Harris Bank	4817580356	Aeropostale Inc.	Aero Inc.	1	804
Hickory Point Bank	39381	Aeropostale Inc.	Aero Inc.	1	920
Huntington Bank	01100114219	Aeropostale Inc.	Aero Inc.	1	1047
Huntington Bank	01182029982	Aeropostale Inc.	Aero Inc.	1	454
Huntington Bank	01099714584	Aeropostale Inc.	Aero Inc.	1	457
Huntington Bank	01892147837	Aeropostale Inc.	Aero Inc.	1	590

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Huntington National Bank	01559612032	Aeropostale Inc.	Aero Inc.	1	85
Huntington National Bank	01589705443	Aeropostale Inc.	Aero Inc.	1	103
Huntington National Bank	01382293725	Aeropostale Inc.	Aero Inc.	1	113
Huntington National Bank	01409704689	Aeropostale Inc.	Aero Inc.	1	114
Huntington National Bank	01479759046	Aeropostale Inc.	Aero Inc.	1	227
Huntington National Bank	01892176170	Aeropostale Inc.	Aero Inc.	1	307
Huntington National Bank	01409718206	Aeropostale Inc.	Aero Inc.	1	333
Huntington National Bank	01269718064	Aeropostale Inc.	Aero Inc.	1	548
IBC Bank	10603801	Aeropostale Inc.	Aero Inc.	1	565
IBC Bank	6001665699	Aeropostale Inc.	Aero Inc.	1	675
IBC Bank	6001376794	Aeropostale Inc.	Aero Inc.	1	697
IBC Bank	6002682090	Aeropostale Inc.	Aero Inc.	1	1029
IBC Bank	2112695835	P.S. from Aeropostale	Aero PS	5	3269
IBC Bank	1600990177	Aeropostale Inc.	Aero Inc.	1	557
IBC Bank	1600753124	Aeropostale Inc.	Aero Inc.	1	584
IBC Bank	6000929854	Aeropostale Inc.	Aero Inc.	1	728
IBC Bank	6002686711	Aeropostale Inc.	Aero Inc.	1	737
IBC Bank	6002566791	Aeropostale Inc.	Aero Inc.	1	773
IBC Bank	2110353546	Aeropostale Inc.	Aero Inc.	1	888
IBC Bank	6002570152	Aeropostale Inc.	Aero Inc.	1	948
IBC Bank	6001017115	Aeropostale Inc.	Aero Inc.	1	807
JP Morgan Chase	4463363253	Aeropostale West	Aero West	3	22
JP Morgan Chase	9362297917	Aeropostale Inc.	Aero Inc.	1	30
JP Morgan Chase	936-223682-4	Aeropostale Inc.	Aero Inc.	1	52
JP Morgan Chase	507283591	Aeropostale Inc.	Aero Inc.	1	93
JP Morgan Chase	1802135897	Aeropostale Inc.	Aero Inc.	1	99
JP Morgan Chase	507280175	Aeropostale Inc.	Aero Inc.	1	100
JP Morgan Chase	626369656	Aeropostale Inc.	Aero Inc.	1	123
JP Morgan Chase	6702465956	Aeropostale Inc.	Aero Inc.	1	136
JP Morgan Chase	375001236344	Aeropostale Inc.	Aero Inc.	1	146
JP Morgan Chase	1115000291558	Aeropostale Inc.	Aero Inc.	1	147
JP Morgan Chase	631334919	Aeropostale Inc.	Aero Inc.	1	159
JP Morgan Chase	212219761	Aeropostale Inc.	Aero Inc.	1	166
JP Morgan Chase	690-1588161	Aeropostale Inc.	Aero Inc.	1	174
JP Morgan Chase	650772627	Aeropostale Inc.	Aero Inc.	1	198
JP Morgan Chase	628360265	Aeropostale Inc.	Aero Inc.	1	218
JP Morgan Chase	622977890	Aeropostale Inc.	Aero Inc.	1	219
JP Morgan Chase	628863300	Aeropostale Inc.	Aero Inc.	1	246
JP Morgan Chase	758663835	Aeropostale Inc.	Aero Inc.	1	293
JP Morgan Chase	265000420876	Aeropostale Inc.	Aero Inc.	1	367
JP Morgan Chase	428873348	Aeropostale Inc.	Aero Inc.	1	396
JP Morgan Chase	618549489	Aeropostale Inc.	Aero Inc.	1	397
JP Morgan Chase	638831313	Aeropostale Inc.	Aero Inc.	1	479
JP Morgan Chase	188283972	Aeropostale Inc.	Aero Inc.	1	509
JP Morgan Chase	648734317	Aeropostale Inc.	Aero Inc.	1	529
JP Morgan Chase	638711085	Aeropostale Inc.	Aero Inc.	1	546
JP Morgan Chase	635615149	Aeropostale Inc.	Aero Inc.	1	563
JP Morgan Chase	958170409	Aeropostale Inc.	Aero Inc.	1	631
JP Morgan Chase	665338851	Aeropostale West	Aero West	3	652
JP Morgan Chase	649435898	Aeropostale Inc.	Aero Inc.	1	661
JP Morgan Chase	655754257	Aeropostale Inc.	Aero Inc.	1	676
JP Morgan Chase	712115468	Aeropostale Inc.	Aero Inc.	1	686
JP Morgan Chase	663526767365	Aeropostale Inc.	Aero Inc.	1	701
JP Morgan Chase	1591265382	Aeropostale Inc.	Aero Inc.	1	724
JP Morgan Chase	659829154	Aeropostale Inc.	Aero Inc.	1	770
JP Morgan Chase	686093964	Aeropostale Inc.	Aero Inc.	1	810
JP Morgan Chase	698269479	Aeropostale West	Aero West	3	813
JP Morgan Chase	428287697	Aeropostale Inc.	Aero Inc.	1	832
JP Morgan Chase	4213343538	Aeropostale West	Aero West	3	834
JP Morgan Chase	721665396	Aeropostale Inc.	Aero Inc.	1	842

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
JP Morgan Chase	711601740	Aeropostale Inc.	Aero Inc.	1	854
JP Morgan Chase	711260265	Aeropostale West	Aero West	3	856
JP Morgan Chase	721318319	Aeropostale Inc.	Aero Inc.	1	872
JP Morgan Chase	789770211	Aeropostale Inc.	Aero Inc.	1	904
JP Morgan Chase	744446436	Aeropostale Inc.	Aero Inc.	1	905
JP Morgan Chase	181026682	Aeropostale West	Aero West	3	915
JP Morgan Chase	703779926	Aeropostale Inc.	Aero Inc.	1	933
JP Morgan Chase	849084033	Aeropostale Inc.	Aero Inc.	1	936
JP Morgan Chase	4463361778	Aeropostale West	Aero West	3	942
JP Morgan Chase	758663454	Aeropostale Inc.	Aero Inc.	1	945
JP Morgan Chase	754440899	Aeropostale Inc.	Aero Inc.	1	973
JP Morgan Chase	789838620	Aeropostale Inc.	Aero Inc.	1	996
JP Morgan Chase	163739550	Aeropostale West	Aero West	3	1018
JP Morgan Chase	790122105	Aeropostale Inc.	Aero Inc.	1	1042
JP Morgan Chase	790154777	Aeropostale Inc.	Aero Inc.	1	1046
JP Morgan Chase	849081864	Aeropostale Inc.	Aero Inc.	1	1049
JP Morgan Chase	816483242	Aeropostale West	Aero West	3	1059
JP Morgan Chase	622685118	Aeropostale Inc.	Aero Inc.	1	1128
JP Morgan Chase	921247516	P.S. from Aeropostale	Aero PS	5	3255
JP Morgan Chase	185010152782	Aeropostale Inc.	Aero Inc.	1	157
JP Morgan Chase	1595686591	Aeropostale Inc.	Aero Inc.	1	442
JP Morgan Chase	642461107	Aeropostale Inc.	Aero Inc.	1	726
JP Morgan Chase	699951133	Aeropostale Inc.	Aero Inc.	1	776
JP Morgan Chase	231635361	Aeropostale West	Aero West	3	1114
JP Morgan Chase	596260708	Aeropostale Inc.	Aero Inc.	1	1127
Key Bank	329681204460	Aeropostale Inc.	Aero Inc.	1	184
Key Bank	121001172	Aeropostale Inc.	Aero Inc.	1	62
Key Bank	325630001130	Aeropostale Inc.	Aero Inc.	1	87
Key Bank	428297792	Aeropostale Inc.	Aero Inc.	1	109
Key Bank	354481001379	Aeropostale Inc.	Aero Inc.	1	190
Key Bank	350281006717	Aeropostale Inc.	Aero Inc.	1	214
Key Bank	351311001116	Aeropostale Inc.	Aero Inc.	1	286
Key Bank	327210043243	Aeropostale Inc.	Aero Inc.	1	312
Key Bank	473621006252	Aeropostale West	Aero West	3	535
Key Bank	440280007483	Aeropostale West	Aero West	3	782
Key Bank	769681055661	Aeropostale West	Aero West	3	960
Key Bank	0000956613	Aeropostale Inc.	Aero Inc.	1	27
Key Bank	352391002131	Aeropostale Inc.	Aero Inc.	1	355
Key Bank	145071000346	Aeropostale Inc.	Aero Inc.	1	116
Lafayette Bank and Trust	0000147729	Aeropostale Inc.	Aero Inc.	1	175
Legacy Bank of Texas	0903625	Aeropostale Inc.	Aero Inc.	1	485
Liberty Bank	417087209	Aeropostale Inc.	Aero Inc.	1	712
Liberty Federal Savings & Loan Ass.	48940165	Aeropostale Inc.	Aero Inc.	1	271
Lone Star National Bank	1725003368	Aeropostale Inc.	Aero Inc.	1	882
M & I Bank	0000701503	Aeropostale Inc.	Aero Inc.	1	366
M & I Bank	23119987	Aeropostale Inc.	Aero Inc.	1	522
M & T Bank	16483836	Aeropostale Inc.	Aero Inc.	1	34
M & T Bank	9830060324	Aeropostale Inc.	Aero Inc.	1	43
M & T Bank	12617171	Aeropostale Inc.	Aero Inc.	1	158
M & T Bank	8890700027	Aeropostale Inc.	Aero Inc.	1	512
M & T Bank	9841476485	Aeropostale Inc.	Aero Inc.	1	519
M & T Bank	9835051658	Aeropostale Inc.	Aero Inc.	1	690
M & T Bank	9836884164	Aeropostale Inc.	Aero Inc.	1	739
M & T Bank	9849205464	Aeropostale Inc.	Aero Inc.	1	120
M & T Bank	9839218626	Aeropostale Inc.	Aero Inc.	1	140
M & T Bank	090782624	Aeropostale Inc.	Aero Inc.	1	169
M & T Bank	9847417079	Aeropostale Inc.	Aero Inc.	1	578
M & T Bank	9853039981	Aeropostale Inc.	Aero Inc.	1	943
M & T Bank	9853039239	Aeropostale Inc.	Aero Inc.	1	1118

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
M & T Bank	28662521	Aeropostale Inc.	Aero Inc.	1	91
M & T Bank	2746-7342	Aeropostale Inc.	Aero Inc.	1	172
M & T Trust Company	9830930138	Aeropostale Inc.	Aero Inc.	1	368
Main Source Bank	0005031126	Aeropostale Inc.	Aero Inc.	1	713
MB Financial	4700017345	Aeropostale Inc.	Aero Inc.	1	1101
Metropolitan Bank	0266604	Aeropostale Inc.	Aero Inc.	1	876
MidSouth Bank	1109774	Aeropostale Inc.	Aero Inc.	1	596
Monroe Bank & Trust	114003284	Aeropostale Inc.	Aero Inc.	1	716
NBT	3001020647	Aeropostale Inc.	Aero Inc.	1	935
Northway Bank	5061445	Aeropostale Inc.	Aero Inc.	1	907
Northwest Savings Bank	1246009268	Aeropostale Inc.	Aero Inc.	1	571
Old National Bank	354738151	Aeropostale Inc.	Aero Inc.	1	220
Old National Bank	114155829	Aeropostale Inc.	Aero Inc.	1	221
Peoples United	015968133	Aeropostale Inc.	Aero Inc.	1	378
Peoples United	063018880	Aeropostale Inc.	Aero Inc.	1	609
Pinnacle	2200545	Aeropostale Inc.	Aero Inc.	1	268
Plains Capital Bank	1100048063	P.S. from Aeropostale	Aero PS	5	3371
Plains Capital Bank	1400000640	Aeropostale Inc.	Aero Inc.	1	587
PNC Bank	8003057375	Aeropostale Inc.	Aero Inc.	1	49
PNC Bank	1131235891	Aeropostale Inc.	Aero Inc.	1	201
PNC Bank	1130419728	Aeropostale Inc.	Aero Inc.	1	274
PNC Bank	5111583336	Aeropostale Inc.	Aero Inc.	1	583
PNC Bank	1136512886	Aeropostale Inc.	Aero Inc.	1	762
PNC Bank	8001597511	Aeropostale Inc.	Aero Inc.	1	23
PNC Bank	86-1010-8146	Aeropostale Inc.	Aero Inc.	1	92
PNC Bank	8108642634	Aeropostale Inc.	Aero Inc.	1	129
PNC Bank	8102965846	Aeropostale Inc.	Aero Inc.	1	134
PNC Bank	56-5152-7052	Aeropostale Inc.	Aero Inc.	1	152
PNC Bank	1138255131	Aeropostale Inc.	Aero Inc.	1	215
PNC Bank	1138251237	Aeropostale Inc.	Aero Inc.	1	257
PNC Bank	5321657786	Aeropostale Inc.	Aero Inc.	1	285
PNC Bank	1131257409	Aeropostale Inc.	Aero Inc.	1	335
PNC Bank	1138238681	Aeropostale Inc.	Aero Inc.	1	338
PNC Bank	1136518938	Aeropostale Inc.	Aero Inc.	1	346
PNC Bank	9009481243	Aeropostale Inc.	Aero Inc.	1	462
PNC Bank	1136046213	Aeropostale Inc.	Aero Inc.	1	490
PNC Bank	5585160247	Aeropostale Inc.	Aero Inc.	1	491
PNC Bank	1131755504	Aeropostale Inc.	Aero Inc.	1	507
PNC Bank	1138154912	Aeropostale Inc.	Aero Inc.	1	511
PNC Bank	1138254999	Aeropostale Inc.	Aero Inc.	1	653
PNC Bank	8027772365	Aeropostale Inc.	Aero Inc.	1	740
PNC Bank	1131752151	Aeropostale Inc.	Aero Inc.	1	750
PNC Bank	9009701912	Aeropostale Inc.	Aero Inc.	1	802
PNC Bank	5004806995	Aeropostale Inc.	Aero Inc.	1	870
PNC Bank	5323392849	Aeropostale Inc.	Aero Inc.	1	901
PNC Bank	1028886928	Aeropostale Inc.	Aero Inc.	1	1082
PNC Bank	5300777025	Aeropostale Inc.	Aero Inc.	1	228
Premier Bank	361001121	Aeropostale Inc.	Aero Inc.	1	651
Prosperity Bank	6087691	Aeropostale Inc.	Aero Inc.	1	964
Queenstown Bank of Maryland	0469786901	Aeropostale Inc.	Aero Inc.	1	891
Regions Bank	1004828902	Aeropostale Inc.	Aero Inc.	1	239
Regions Bank	0031997171	Aeropostale Inc.	Aero Inc.	1	467
Regions Bank	193732430	Aeropostale Inc.	Aero Inc.	1	642
Regions Bank	55950930	Aeropostale Inc.	Aero Inc.	1	671
Regions Bank	49647865	Aeropostale Inc.	Aero Inc.	1	765
Regions Bank	2500084580	Aeropostale Inc.	Aero Inc.	1	785
Regions Bank	0046995439	Aeropostale Inc.	Aero Inc.	1	809
Regions Bank	50505890	Aeropostale Inc.	Aero Inc.	1	827
Regions Bank	0217105366	Aeropostale Inc.	Aero Inc.	1	830
Regions Bank	0081651465	Aeropostale Inc.	Aero Inc.	1	972

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Regions Bank	0080525830	Aeropostale Inc.	Aero Inc.	1	988
Regions Bank	0156027869	Aeropostale Inc.	Aero Inc.	1	1106
Regions Bank	0071071458	Aeropostale Inc.	Aero Inc.	1	272
Regions Bank	8700036627	Aeropostale Inc.	Aero Inc.	1	385
Regions Bank	6901209632	Aeropostale Inc.	Aero Inc.	1	451
Regions Bank	2300856237	Aeropostale Inc.	Aero Inc.	1	531
Regions Bank	0036767611	Aeropostale Inc.	Aero Inc.	1	582
Regions Bank	8041022342	Aeropostale Inc.	Aero Inc.	1	662
Regions bank	8145244714	Aeropostale Inc.	Aero Inc.	1	820
Regions Bank	8020663212	Aeropostale Inc.	Aero Inc.	1	840
Regions Bank	0305014522	Aeropostale Inc.	Aero Inc.	1	889
Salem Five Bank	0898101621	Aeropostale Inc.	Aero Inc.	1	50
Santander	2421091160	Aeropostale Inc.	Aero Inc.	1	102
South State	10148997	Aeropostale Inc.	Aero Inc.	1	859
SouthBank	1810310266	Aeropostale Inc.	Aero Inc.	1	577
Southern Michigan Bank & Trust	307016634	Aeropostale Inc.	Aero Inc.	1	466
Sovereign Bank	13300037531	Aeropostale Inc.	Aero Inc.	1	287
Sovereign Bank	571148298	Aeropostale Inc.	Aero Inc.	1	337
Sovereign Bank	0221146156	Aeropostale Inc.	Aero Inc.	1	349
Sovereign Bank	59904949787	Aeropostale Inc.	Aero Inc.	1	815
Star Financial	11053978	Aeropostale Inc.	Aero Inc.	1	646
SunTrust Bank	1000185993523	Aeropostale Inc.	Aero Inc.	1	1138
SunTrust Bank	1000103952833	Aeropostale Inc.	Aero Inc.	1	188
SunTrust Bank	1000106537300	Aeropostale Inc.	Aero Inc.	1	1075
SunTrust Bank	1000133872142	P.S. from Aeropostale	Aero PS	5	3264
SunTrust Bank	1000133872175	Aeropostale Inc.	Aero Inc.	1	1104
SunTrust Bank	0039004023668	Aeropostale Inc.	Aero Inc.	1	162
SunTrust Bank	1000001908002	Aeropostale Inc.	Aero Inc.	1	494
SunTrust Bank	1000012357124	Aeropostale Inc.	Aero Inc.	1	528
SunTrust Bank	1000015965923	Aeropostale Inc.	Aero Inc.	1	545
SunTrust Bank	1000016558008	Aeropostale Inc.	Aero Inc.	1	594
SunTrust Bank	100-0016180183	Aeropostale Inc.	Aero Inc.	1	608
SunTrust Bank	1000050591600	Aeropostale Inc.	Aero Inc.	1	868
SunTrust Bank	1000054288401	Aeropostale Inc.	Aero Inc.	1	911
SunTrust Bank	1000061579016	Aeropostale Inc.	Aero Inc.	1	921
Susquehanna	10007102501	P.S. from Aeropostale	Aero PS	5	3218
TCF National Bank	9439504002	Aeropostale Inc.	Aero Inc.	1	244
TCF National Bank	1864389511	Aeropostale Inc.	Aero Inc.	1	303
TD Bank	4276712879	Aeropostale Inc.	Aero Inc.	1	66
TD Bank	4251870551	Aeropostale Inc.	Aero Inc.	1	144
TD Bank	100046266	Aeropostale Inc.	Aero Inc.	1	90
TD Bank	8249102314	Aeropostale Inc.	Aero Inc.	1	112
TD Bank	138003547	Aeropostale Inc.	Aero Inc.	1	200
TD Bank	9245836121	Aeropostale Inc.	Aero Inc.	1	236
TD Bank	7857287697	Aeropostale Inc.	Aero Inc.	1	640
TD Bank	9241453937	Aeropostale Inc.	Aero Inc.	1	790
TD Bank	0002364826	Aeropostale Inc.	Aero Inc.	1	37
TD Bank	902-9308312	Aeropostale Inc.	Aero Inc.	1	176
TD Bank	7855020074	Aeropostale Inc.	Aero Inc.	1	395
Texas Bank & Trust	463825	Aeropostale Inc.	Aero Inc.	1	798
The Bank of Delmarva	1900810	Aeropostale Inc.	Aero Inc.	1	493
Town & Country Bank	5943614	Aeropostale Inc.	Aero Inc.	1	319
Towne Bank	8024189631	Aeropostale Inc.	Aero Inc.	1	536
Tri Counties Bank	092046746	Aeropostale West	Aero West	3	637
Trust Mark	1002072528	Aeropostale Inc.	Aero Inc.	1	602
Trust Mark	0194148300	Aeropostale Inc.	Aero Inc.	1	1122
Trustco Bank	31214510	Aeropostale Inc.	Aero Inc.	1	248
Trustco Bank	32288312	Aeropostale Inc.	Aero Inc.	1	949
Tuscola National	63541	Aeropostale Inc.	Aero Inc.	1	1096
UMB Bank	6700582697	Aeropostale West	Aero West	3	537

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
UMB Bank	9871333299	Aeropostale Inc.	Aero Inc.	1	448
Union Bank of California	4601798442	Aeropostale West	Aero West	3	817
Union State Bank	479931105	Aeropostale Inc.	Aero Inc.	1	604
United Bank	0070104419	Aeropostale Inc.	Aero Inc.	1	763
United Community Bank	2063109603	Aeropostale Inc.	Aero Inc.	1	786
United Community Bank	2036126916	Aeropostale Inc.	Aero Inc.	1	800
United National Bank	43215864	Aeropostale Inc.	Aero Inc.	1	242
United National Bank	0043369799	Aeropostale Inc.	Aero Inc.	1	317
US Bank	153910708095	Aeropostale Inc.	Aero Inc.	1	204
US Bank	153910718391	Aeropostale Inc.	Aero Inc.	1	265
US Bank	153910717963	Aeropostale Inc.	Aero Inc.	1	300
US Bank	153910716627	Aeropostale Inc.	Aero Inc.	1	687
US Bank	153911080155	Aeropostale West	Aero West	3	731
US Bank	153910703724	Aeropostale West	Aero West	3	1053
US Bank	153910347050	Aeropostale West	Aero West	3	1074
US Bank	153910949814	Aeropostale Inc.	Aero Inc.	1	41
US Bank	153910159687	Aeropostale Inc.	Aero Inc.	1	133
US Bank	153910328316	Aeropostale Inc.	Aero Inc.	1	306
US Bank	153910159794	Aeropostale Inc.	Aero Inc.	1	308
US Bank	153910159802	Aeropostale Inc.	Aero Inc.	1	314
US Bank	153910159695	Aeropostale Inc.	Aero Inc.	1	330
US Bank	153910159810	Aeropostale Inc.	Aero Inc.	1	340
US Bank	153910159786	Aeropostale Inc.	Aero Inc.	1	380
US Bank	153910159778	Aeropostale Inc.	Aero Inc.	1	384
US Bank	153910159752	Aeropostale Inc.	Aero Inc.	1	469
US Bank	153910159737	Aeropostale Inc.	Aero Inc.	1	489
US Bank	153910159661	Aeropostale West	Aero West	3	592
US Bank	153910159844	Aeropostale Inc.	Aero Inc.	1	598
US Bank	153910159679	Aeropostale West	Aero West	3	641
US Bank	153910159869	Aeropostale Inc.	Aero Inc.	1	700
US Bank	153910180469	Aeropostale Inc.	Aero Inc.	1	772
US Bank	153910180477	Aeropostale West	Aero West	3	783
US Bank	153910324158	Aeropostale Inc.	Aero Inc.	1	950
US Bank	153910349908	Aeropostale Inc.	Aero Inc.	1	955
US Bank	153910342440	Aeropostale Inc.	Aero Inc.	1	1025
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	28
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	46
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	84
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	131
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	240
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	262
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	282
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	316
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	363
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	482
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	483
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	484
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	487
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	527
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	553
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	573
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	574
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	597
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	614
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	679
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	695
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	734
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	749
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	903
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	926

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	957
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	980
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1024
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1026
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1051
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1061
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1070
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1079
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	1088
Wachovia	2000049282201	P.S. from Aeropostale	Aero PS	5	3216
Wachovia	2000057640165	P.S. from Aeropostale	Aero PS	5	3267
Wachovia	2000057640152	P.S. from Aeropostale	Aero PS	5	3270
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	75
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	117
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	127
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	145
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	148
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	197
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	JU
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	301
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	508
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	206
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	223
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	291
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	390
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	615
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	618
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	752
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	833
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	873
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	947
Wachovia	2000022993216	Aeropostale Inc.	Aero Inc.	1	959
Washington Federal	2987250368	Aeropostale West	Aero West	3	732
Wayne Bank	91008627	Aeropostale Inc.	Aero Inc.	1	347
Wells Fargo	4090236613	Aeropostale West	Aero West	3	19
Wells Fargo	4090236621	Aeropostale Inc.	Aero Inc.	1	51
Wells Fargo	4702145681	Aeropostale Inc.	Aero Inc.	1	86
Wells Fargo	4702145699	Aeropostale West	Aero West	3	104
Wells Fargo	4090236639	Aeropostale Inc.	Aero Inc.	1	108
Wells Fargo	4090236647	Aeropostale Inc.	Aero Inc.	1	137
Wells Fargo	4702145707	Aeropostale West	Aero West	3	141
Wells Fargo	4090236654	Aeropostale Inc.	Aero Inc.	1	154
Wells Fargo	4702145715	Aeropostale Inc.	Aero Inc.	1	160
Wells Fargo	4090236662	Aeropostale Inc.	Aero Inc.	1	192
Wells Fargo	4090236670	Aeropostale Inc.	Aero Inc.	1	231
Wells Fargo	4123410565	Aeropostale Inc.	Aero Inc.	1	249
Wells Fargo	4126066877	Aeropostale Inc.	Aero Inc.	1	250
Wells Fargo	4702145723	Aeropostale Inc.	Aero Inc.	1	269
Wells Fargo	4702145731	Aeropostale Inc.	Aero Inc.	1	278
Wells Fargo	4090236688	Aeropostale Inc.	Aero Inc.	1	339
Wells Fargo	4126066885	Aeropostale Inc.	Aero Inc.	1	358
Wells Fargo	4701485955	Aeropostale Inc.	Aero Inc.	1	398
Wells Fargo	4701485963	Aeropostale Inc.	Aero Inc.	1	399
Wells Fargo	4126155852	Aeropostale Inc.	Aero Inc.	1	450
Wells Fargo	4701485971	Aeropostale Inc.	Aero Inc.	1	475
Wells Fargo	4701485989	Aeropostale Inc.	Aero Inc.	1	477
Wells Fargo	4090236696	Aeropostale West	Aero West	3	481
Wells Fargo	4090236704	Aeropostale Inc.	Aero Inc.	1	515
Wells Fargo	4090236712	Aeropostale Inc.	Aero Inc.	1	550
Wells Fargo	004701486003	Aeropostale Inc.	Aero Inc.	1	558

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Wells Fargo	4701486011	Aeropostale Inc.	Aero Inc.	1	570
Wells Fargo	4091226472	Aeropostale West	Aero West	3	572
Wells Fargo	4091226480	Aeropostale Inc.	Aero Inc.	1	575
Wells Fargo	4701486029	Aeropostale Inc.	Aero Inc.	1	580
Wells Fargo	4091226498	Aeropostale Inc.	Aero Inc.	1	581
Wells Fargo	4091226506	Aeropostale Inc.	Aero Inc.	1	591
Wells Fargo	4091226514	Aeropostale Inc.	Aero Inc.	1	605
Wells Fargo	4701486037	Aeropostale West	Aero West	3	606
Wells Fargo	4701486045	Aeropostale West	Aero West	3	612
Wells Fargo	4701156390	Aeropostale Inc.	Aero Inc.	1	621
Wells Fargo	4701156408	Aeropostale Inc.	Aero Inc.	1	623
Wells Fargo	4091226522	Aeropostale Inc.	Aero Inc.	1	624
Wells Fargo	4701156416	Aeropostale Inc.	Aero Inc.	1	628
Wells Fargo	4126135797	Aeropostale Inc.	Aero Inc.	1	644
Wells Fargo	4086277340	Aeropostale Inc.	Aero Inc.	1	649
Wells Fargo	4091226530	Aeropostale Inc.	Aero Inc.	1	663
Wells Fargo	4091226548	Aeropostale West	Aero West	3	673
Wells Fargo	4702145756	Aeropostale Inc.	Aero Inc.	1	682
Wells Fargo	4702145764	Aeropostale Inc.	Aero Inc.	1	684
Wells Fargo	4702145848	Aeropostale Inc.	Aero Inc.	1	691
Wells Fargo	4702145855	Aeropostale Inc.	Aero Inc.	1	692
Wells Fargo	4091226555	Aeropostale Inc.	Aero Inc.	1	699
Wells Fargo	4702145863	Aeropostale Inc.	Aero Inc.	1	705
Wells Fargo	4091226563	Aeropostale West	Aero West	3	717
Wells Fargo	4702145871	Aeropostale West	Aero West	3	723
Wells Fargo	4702145889	Aeropostale Inc.	Aero Inc.	1	727
Wells Fargo	4702145897	Aeropostale Inc.	Aero Inc.	1	729
Wells Fargo	4702145905	Aeropostale West	Aero West	3	735
Wells Fargo	4126066919	Aeropostale Inc.	Aero Inc.	1	742
Wells Fargo	4126135789	Aeropostale West	Aero West	3	747
Wells Fargo	4126155886	Aeropostale Inc.	Aero Inc.	1	748
Wells Fargo	4702145913	Aeropostale Inc.	Aero Inc.	1	751
Wells Fargo	4092216308	Aeropostale Inc.	Aero Inc.	1	759
Wells Fargo	4702145921	Aeropostale Inc.	Aero Inc.	1	764
Wells Fargo	4702145939	Aeropostale Inc.	Aero Inc.	1	775
Wells Fargo	4702146168	Aeropostale West	Aero West	3	777
Wells Fargo	4702146176	Aeropostale West	Aero West	3	781
Wells Fargo	4092216316	Aeropostale Inc.	Aero Inc.	1	787
Wells Fargo	4702146184	Aeropostale West	Aero West	3	791
Wells Fargo	4092216324	Aeropostale West	Aero West	3	793
Wells Fargo	4702146192	Aeropostale Inc.	Aero Inc.	1	805
Wells Fargo	4127195667	Aeropostale West	Aero West	3	806
Wells Fargo	4092216340	Aeropostale West	Aero West	3	811
Wells Fargo	4702146200	Aeropostale West	Aero West	3	812
Wells Fargo	4702146218	Aeropostale West	Aero West	3	818
Wells Fargo	4702146226	Aeropostale Inc.	Aero Inc.	1	819
Wells Fargo	4092216357	Aeropostale West	Aero West	3	826
Wells Fargo	4092216365	Aeropostale Inc.	Aero Inc.	1	831
Wells Fargo	4092216373	Aeropostale Inc.	Aero Inc.	1	836
Wells Fargo	4092216381	Aeropostale West	Aero West	3	837
Wells Fargo	4126066901	Aeropostale West	Aero West	3	838
Wells Fargo	4702146234	Aeropostale Inc.	Aero Inc.	1	843
Wells Fargo	4702146242	Aeropostale West	Aero West	3	846
Wells Fargo	4702146259	Aeropostale Inc.	Aero Inc.	1	853
Wells Fargo	4092216399	Aeropostale West	Aero West	3	855
Wells Fargo	4126135847	Aeropostale West	Aero West	3	860
Wells Fargo	4702805748	Aeropostale Inc.	Aero Inc.	1	862
Wells Fargo	4126132463	Aeropostale Inc.	Aero Inc.	1	887
Wells Fargo	4126135813	Aeropostale Inc.	Aero Inc.	1	902
Wells Fargo	4126135821	Aeropostale West	Aero West	3	906

Bank Name	Bank Account Number	Legal Entity	Legal Entity Abbreviation	Company Number	Store Number
Wells Fargo	4126175793	Aeropostale Inc.	Aero Inc.	1	925
Wells Fargo	4126086867	Aeropostale West	Aero West	3	927
Wells Fargo	4126106855	Aeropostale Inc.	Aero Inc.	1	929
Wells Fargo	4126175785	Aeropostale West	Aero West	3	930
Wells Fargo	4010059996	Aeropostale West	Aero West	3	937
Wells Fargo	4126175777	Aeropostale West	Aero West	3	953
Wells Fargo	4126106863	Aeropostale West	Aero West	3	954
Wells Fargo	4126175801	Aeropostale Inc.	Aero Inc.	1	961
Wells Fargo	4126086859	Aeropostale West	Aero West	3	1017
Wells Fargo	4126086875	Aeropostale West	Aero West	3	1035
Wells Fargo	4126175769	Aeropostale West	Aero West	3	1038
Wells Fargo	4126135839	Aeropostale West	Aero West	3	1054
Wells Fargo	4126086891	Aeropostale Inc.	Aero Inc.	1	1055
Wells Fargo	4126106871	Aeropostale Inc.	Aero Inc.	1	1067
Wells Fargo	4126106897	Aeropostale Inc.	Aero Inc.	1	1068
Wells Fargo	4126106848	Aeropostale Inc.	Aero Inc.	1	1071
Wells Fargo	4126106889	Aeropostale West	Aero West	3	1089
Wells Fargo	4126086883	Aeropostale Inc.	Aero Inc.	1	1105
Wells Fargo	4127175784	Aeropostale West	Aero West	3	1112
Wells Fargo	4352733570	Aeropostale Inc.	Aero Inc.	1	1115
Wells Fargo	4127175776	Aeropostale West	Aero West	3	1116
Wells Fargo	4541792081	P.S. from Aeropostale	Aero PS	5	3256
Wells Fargo	4541792107	P.S. from Aeropostale	Aero PS	5	3282
Wells Fargo	4702145673	Aeropostale West	Aero West	3	65
Wells Fargo	4974216350	Aeropostale Inc.	Aero Inc.	1	351
Wells Fargo	4126066893	Aeropostale Inc.	Aero Inc.	1	392
Wells Fargo	4126175819	Aeropostale Inc.	Aero Inc.	1	554
Wells Fargo	4126155837	Aeropostale Inc.	Aero Inc.	1	566
Wells Fargo	4126135805	Aeropostale Inc.	Aero Inc.	1	567
Wells Fargo	4126135862	Aeropostale Inc.	Aero Inc.	1	568
Wells Fargo	4126155845	Aeropostale West	Aero West	3	600
Wells Fargo	4126086842	Aeropostale West	Aero West	3	632
Wells Fargo	4126155878	Aeropostale West	Aero West	3	654
Wells Fargo	4126106798	Aeropostale West	Aero West	3	730
Wells Fargo	4126106780	Aeropostale West	Aero West	3	736
Wells Fargo	4126086800	Aeropostale West	Aero West	3	744
Wells Fargo	4126086826	Aeropostale West	Aero West	3	745
Wells Fargo	4126066869	Aeropostale West	Aero West	3	753
Wells Fargo	4126086818	Aeropostale West	Aero West	3	771
Wells Fargo	4126106814	Aeropostale West	Aero West	3	778
Wells Fargo	4126106822	Aeropostale West	Aero West	3	780
Wells Fargo	4126135870	Aeropostale West	Aero West	3	849
Wells Fargo	4126155829	Aeropostale West	Aero West	3	852
Wells Fargo	4126086792	Aeropostale West	Aero West	3	857
Wells Fargo	4126086834	Aeropostale West	Aero West	3	892
Wells Fargo	4701485997	Aeropostale Inc.	Aero Inc.	1	555
Wells Fargo	4126086909	Aeropostale West	Aero West	3	816
Wells Fargo	4091226571	Aeropostale West	Aero West	3	741
Wells Fargo	4126135854	Aeropostale Inc.	Aero Inc.	1	688
Wilson Bank & Trust	00153866	Aeropostale Inc.	Aero Inc.	1	895
Wrentham Cooperative Bank	16006470	Aeropostale Inc.	Aero Inc.	1	720

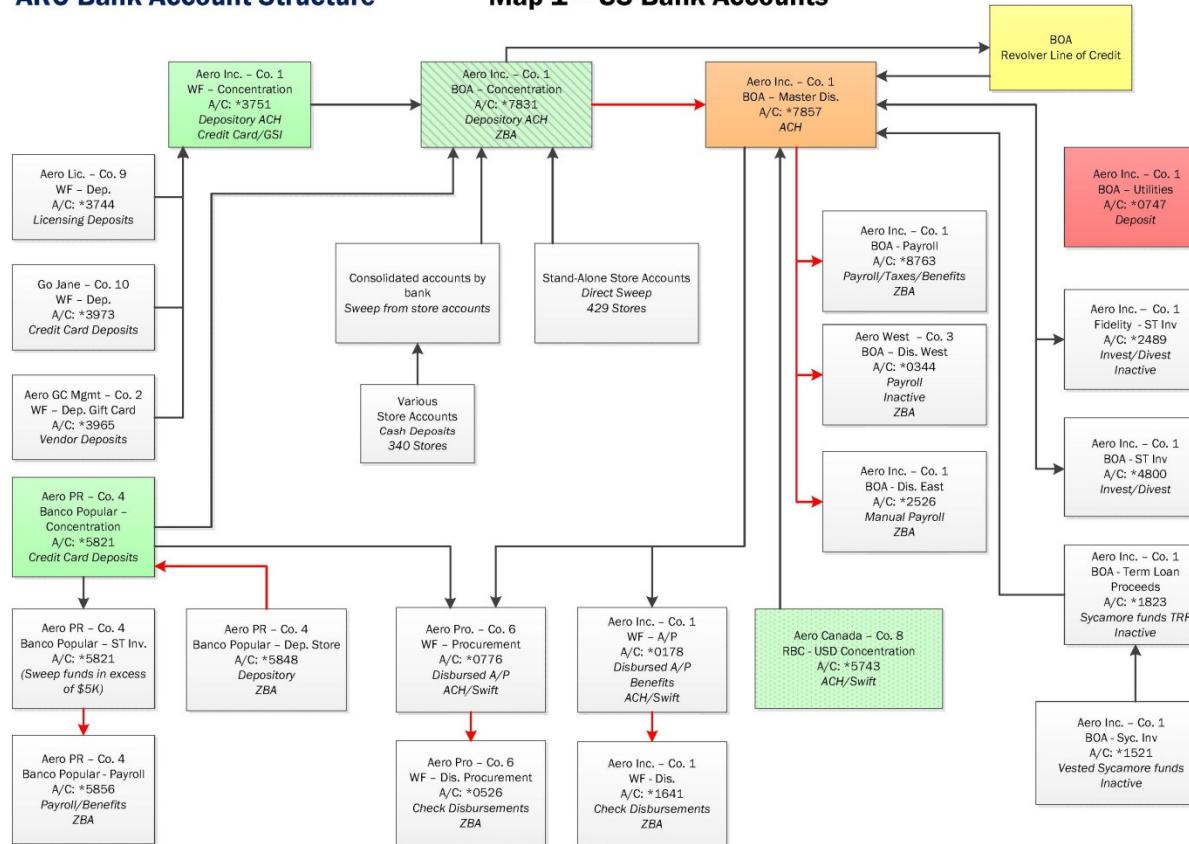
**Exhibit D**

**Cash Management System Diagram**

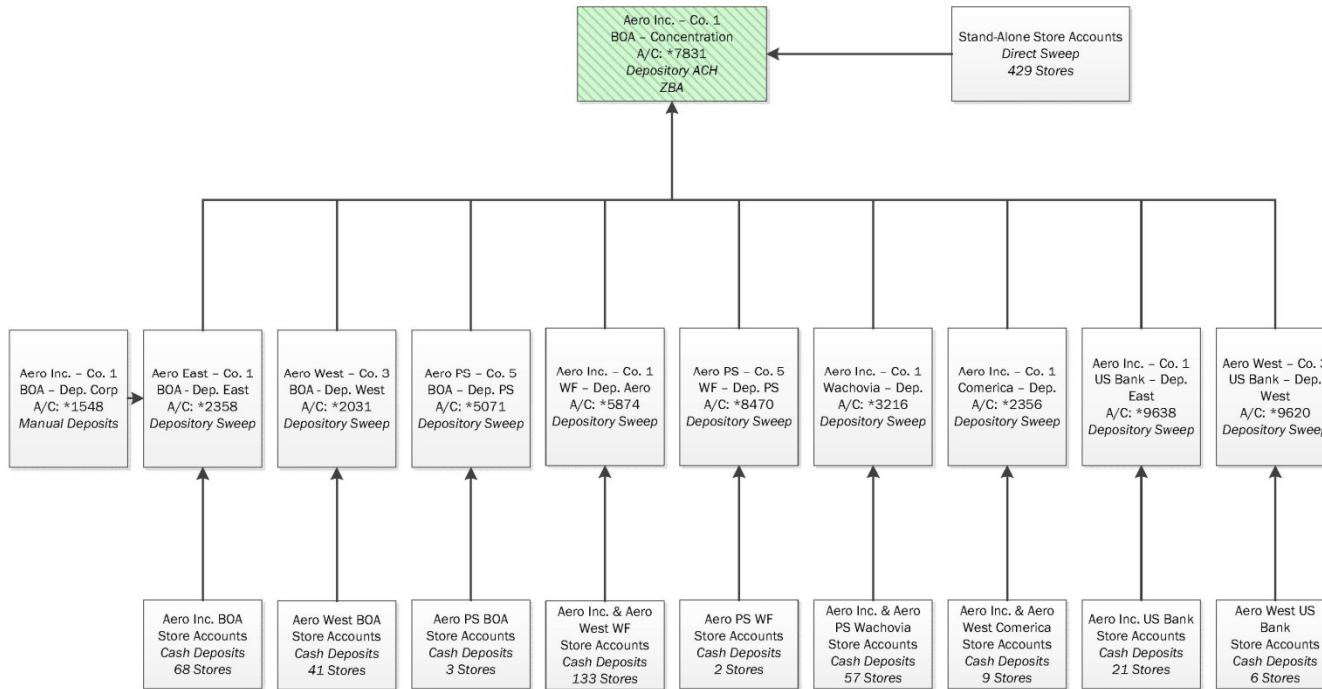
**ARO Bank Account Structure**



**Map 1 – US Bank Accounts**



**ARO Bank Account Structure Map 2 – US Store Consolidated Accounts**



**ARO Bank Account Structure**

**Map 3 – Canada Bank Accounts**

